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STD_GR-GROUP-ANC-002-E

REFERENCE MSG:
Anti-Corruption

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Revision Summary

Date	Revision	Prepared	Checked by	Approved by
29/12/2020	01	S. L. Rasini	Regulatory System Technical Committee	S. Abrate RSBI

Description of Revision 01
<p>This Standard Procedure cancels and replaces the documents: "Whistleblowing Reports received (including anonymously) by Saipem and by its subsidiaries in Italy and abroad" (Doc. No. STD-COR-LEGA-001-E) of 22/12/2015.</p>



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1. INTRODUCTION

1.1 OBJECTIVES OF THE DOCUMENT

This regulatory document regulates the process of receiving, analysing and processing Whistleblowing Reports, whomsoever sends them, whether they be third parties or employees, even if sent anonymously or in confidence.

This Standard Procedure complies with obligations set forth in the Organisational, Management and Control Model Legislative Decree No. 231 of 2001 and Saipem spa's Anti-corruption Management System Guideline (MSG).

This Standard Procedure is part of Saipem's Anti-Corruption regulatory instruments as required by Saipem spa's Anti-corruption MSG.

1.2 AREA OF APPLICATION

This Standard Procedure applies to Saipem SpA and to all its Subsidiaries.

Saipem shall use its influence, insofar as this is reasonable according to the circumstances¹, to ensure that the companies and entities in which Saipem holds a minority share, meet the standards established by this Standard Procedure. They shall therefore adopt and maintain an adequate Internal Control system in accordance with the requirements established by Anti-Corruption Laws. To this end, the representatives appointed by Saipem in such companies and entities shall do their best to ensure that the standards set out in this procedure are adopted. Significant circumstances include the level of shareholding by Saipem in the company or entity (e.g. joint venture, consortia) and the laws and regulations in the country in which the company or entity is established and where its activities are based.


The management of Whistleblowing Reports and the related data processing for the purposes of privacy is performed by Saipem SpA, also in the interest of its Subsidiaries, in compliance with the provisions of applicable laws, including in particular, the principles of necessity, proportionality and lawfulness of the processing as provided in the Privacy Code, and, in line with the relevant provisions in the specific internal regulatory documents. The operational and management autonomy of Subsidiaries are complied with in all cases, ensuring the confidentiality requirements underlying the preliminary investigations, in compliance with the requirements imposed by the internal regulatory documents and the applicable laws.

This Standard Procedure is part of Saipem's Anti-Corruption regulatory documents as required by Saipem SpA's Anti-Corruption MSG.

Saipem shall also use its influence, insofar as this is reasonable based on the circumstances¹, to ensure that the companies and entities in which Saipem holds a minority share, meet the standards established by this Standard Procedure. They shall therefore adopt and maintain an adequate Internal Control system in accordance with the requirements established by Anti-Corruption Laws. In any case, the representatives appointed by Saipem in these companies and entities shall make every effort to ensure that the standards established by this Standard Procedure are adopted.

If an addressee of this Standard Procedure suspects that there is a new or greater Anti-Corruption risk for Saipem in the transaction, or if there are doubts about the interpretation and/or application of the provisions of this document regarding Anti-Corruption aspects, the addressee must contact the Business Integrity Function

¹ Considering, in particular, the percentage of Saipem's shareholding in the company or body (e.g. Joint Ventures, Consortia) and the provisions of the laws and regulations governing the business in the country in which the company or body are established or where their activities are based.

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of Saipem Spa, which will suggest possible actions/solutions.

1.3 IMPLEMENTATION

This Standard Procedure is for immediate application for Saipem SpA.

In line with what is defined in Paragraph 1.3 of the Anti-Corruption MSG, all companies directly and indirectly controlled by Saipem SpA adopt this Procedure without exception² promptly and in any case within 90 days of its issue by resolution of the Board of Directors (or, if missing the corresponding body / function / role, in compliance with the governance of the Subsidiary), according to the methods described in the MSG "Regulatory System".

All Subsidiaries must report to the Business Integrity Function, the date on which this Anti-Corruption document was implemented.

1.4 REFERENCE DOCUMENTS


1.4.1 Internal References

- "Model 231 (includes the Code of Ethics)" of Saipem SpA or "Organisational, Management and Control Model (includes the Code of Ethics)" defined by the individual subsidiaries (hereafter, both referred to as "Model");
- "Anti-Corruption" Management System Guideline (Doc. no. MSGGR-GROUP-ANC-001-E);
- "Regulatory System" Management System Guideline (Doc. no. MSGGR-GROUP-RSM-001-E);
- "Internal Control System Over Financial Reporting" Management System Guideline (Doc. no. MSGGR-GROUP-ICF-001-E)
- "Privacy and Data Protection" Management System Guideline (Doc. no. MSGGR-GROUP-PRV-001-E);
- "Internal Control System and Risk Management" Management System Guidelines (Doc. no. MSG-COR-ICR-001-E);
- "HSE" Management System Guideline (Doc. no. MSGGR-GROUP-HSE-001-E)
- Standard Procedure "Investigation of Presumed Illicit and Unlawful Conducts" (Doc. n. STD_GR-GROUP-HR-LLD-002-E);
- "Form and instructions for the processing of personal data related to Whistleblowing Reports" (Doc. no. FORM_GR-GROUP-ANC-016-E).

1.4.2 External References

- Italian Legislative Decree No. 196/2003 "Personal Data Protection Code";
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, concerning the protection of individuals with regard to the processing of personal data, as well as the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation);
- ISO 37001:2016 Anti-bribery management systems.

² Without prejudice to any mandatory provisions of applicable local legislation.

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1.5 PRINCIPLES

The persons involved in the activities regulated by this Standard Procedure operate in compliance with the regulatory, organisational and powers system. They shall also act in accordance with the law, applicable regulations and in compliance with the principles established below.


Traceability – the persons involved in the activities regulated by this Standard Procedure ensure - each within their own sphere of responsibility - that the activities and documents pertaining to the process remain traceable, by seeing to it that the respective sources, information and checks can be identified and reconstructed. Furthermore, all documents shall be archived and stored, in compliance with current applicable legislation, using dedicated information systems, whenever available.

Confidentiality – without prejudice to the transparency of the tasks performed and the obligations of disclosure imposed on applicable provisions, including those relating to the keeping and updating of lists of persons with access to privileged and significant information, all persons involved in the activities regulated by this Standard Procedure are under obligation to ensure the appropriate degree of confidentiality for all information that may come to their attention by virtue of their position.

Segregation of duties – in the activities regulated in this Standard Procedure, a segregation of duties and responsibilities must be provided, in order to prevent situations in which activities are concentrated on specific parties, which may contribute to creating conditions of risk with regard to the reliability of the information and the correct performance of duties. In dividing / assigning the activities, incompatible duties between and within the functions shall be segregated in accordance with the segregation principles prescribed by the internal control system applicable to the different entities. In practice, the principle is applied in relation to the nature of the activity concerned and the type and degree of risk associated with it, with a view to preventing the formation of unduly cumbersome organisational structures, especially in entities of moderate size.

Conflict of interest – The relationship of personnel involved in the activities regulated in this Standard Procedure with their counterparts shall aspire to the highest standards of ethical behavior in compliance with the Saipem Code of Ethics. Every effort must therefore be made to avoid all situations and activities which could give rise to a conflict with the company's interests or which could interfere with a person's ability to take decisions impartially in the best interests of the company and in full observance of the principles and contents of the Code of Ethics and of the company's Model, the "Anti-Corruption" MSG and, in general, with the correct performance of their duties and responsibilities. Every situation that may constitute or determine a conflict of interest shall be reported and managed in accordance with the Code of Ethics and with the "Anti-Corruption" MSG.

Anti-corruption policy – Saipem prohibits all forms of corruption, without exception. In particular, Saipem prohibits: (a) offering, promising, giving, paying, authorising anyone to give or pay, directly or indirectly, a financial or other benefit to a Public Official or private party (Active Bribe); (b) accepting, or authorising someone to accept, directly or indirectly, financial or other benefits or the requests or entreaties for financial or other benefits from a Public Official or private party (Passive Bribery), when the intention is: (i) to induce a Public Official or private party to perform improperly any function of a public nature or any activity connected with a business or to reward them for the improper performance of such a function or activity; (ii) to influence any official act (or failure to act) by a Public Official or any decision in violation of any his/her official duty; (iii) to obtain or secure an improper advantage in the conduct of business; or (iv) in any case, to violate the applicable laws. Prohibited conduct includes financial or other benefits offered to or received by Saipem

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Personnel (Direct Bribery)

Transparency – the persons engaged in the activities regulated by this Standard Procedure shall operate in such a way as to guarantee the utmost transparency in the performance of their duties and to provide full and truthful disclosure.

1.5.1 Principles of reference to the Whistleblowing Reports managing process

The specific principles with regard to the Whistleblowing Reports managing process are the following:

System of Internal Controls and Risk Management (SCIGR): “The SCIGR is the set of company tools, organisational structures, rules and regulations aimed at facilitating healthy and correct business practices in line with company objectives as defined by the Board of Directors, by means of an adequate process for identifying, measuring, managing and monitoring major risks, as well as by means of suitable structuring of flows that guarantee the dissemination of information. This system is integrated into general organisational and company governance and is in line with relevant best practices. An effective SCIGR allows for decisions to be made with awareness and ensures the safeguarding of company assets, the efficiency and effectiveness of company processes, the reliability of financial reporting, and compliance with laws and regulations, the company’s Articles of Association and internal regulatory instruments.”³.


Independence and professionalism of the internal audit activities: the Internal Audit Function performs its activities ensuring that necessary independence conditions are maintained as well as the required objectivity, competence and professional diligence, as set forth in international standards for the practice of internal auditing and in the code of ethics issued by the Institute of Internal Auditors (IIA), as well as the Saipem Code of Ethics.

Obligation of presentation and transmission of the Whistleblowing Reports: Saipem Personnel, directors, statutory auditors, members of the control and supervisory bodies, management and the Third Party and those who collaborate with have the obligation to:

- 1) promptly present reports of illicit conduct that, in good faith, on the basis of reasonable conviction based on facts, believe that have occurred, through the communication channels provided for in this procedure (par. 2.1.1);
- 2) immediately transmit to the Internal Audit Function any communication, information, news, fact or behaviour in any way arrived to the knowledge of Saipem Personnel, directors, statutory auditors, members of the control and supervisory bodies, management or of Third Party concerning behaviours (of any nature, even merely omissive) referable to Saipem Personnel, directors, statutory auditors, members of the control and supervisory bodies, management or Third Party put in place in violation (i) of the Code of Ethics, (ii) of laws or regulations or provisions of the authorities or internal regulations or otherwise suitable for causing damage or prejudice, even if only of image, to Saipem.

Guarantee of confidentiality and anonymity: all Saipem Personnel, directors, statutory auditors, members of the control and supervisory bodies, management or Third Party who receive a Report and/or are involved, in any capacity, in the preliminary investigation and processing of said Report, are required to guarantee strict confidentiality on the persons and facts reported, using to this end, criteria and methods of communication that are adequate to safeguarding the identity and integrity of the people mentioned in the Reports, as well as the anonymity of the whistleblower, so that the person making the Report is not subject to any form of retaliation or discrimination, in any case preventing notification of the acquired data to third parties that are not part of the preliminary investigation and processing of the Reports regulated in these Saipem Standard Procedure.

³ MSG “Internal Control System And Risk Management”

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Notwithstanding this, the notification of such information by the Internal Audit function for preliminary investigation and processing of the Report, is allowed

- to the following individuals/organizations:

- a) Whistleblowing Committee;
- b) Whistleblowing Team;
- c) General Counsel, Contract Management, Company Affairs and Governance;
- d) Business Integrity Function;
- e) top-level positions of the areas of activity covered by the Report;
- f) organisational positions responsible for carrying out checks on the Report; and

- in cases where their knowledge is essential for the understanding of the reported facts and/or for the conduct of the corresponding preliminary investigations and/or processing.

- for reporting purposes the communication of such information by the Internal Audit function is also allowed to the recipients of the Quarterly Report on Whistleblowing Reports (see par. 2.2).

Protection against Whistleblowing Reports done with Wilful Misconduct and Gross Negligence:

“Saipem wishes Saipem People, at every level, to cooperate in maintaining a climate of common respect for a person’s dignity, honour and reputation. Saipem shall act to prevent offensive, discriminatory or abusive interpersonal behaviour.”⁴ Therefore, Saipem guarantees adequate protection against reports made with wilful misconduct and gross negligence, reprimanding such conduct and informing those persons/companies concerned in proven cases of reports made with wilful misconduct and gross negligence.

Protection of the whistleblower from threats or acts of retaliation or discriminatory: it is forbidden to carry out threats or acts of retaliation or discriminatory, direct or indirect, against the whistleblower for reasons directly or indirectly connected to the Whistleblowing Report.

Coordination of the activities of the Whistleblowing Team and Compliance Committees established at Saipem SpA and at its Subsidiaries: without prejudice to the autonomy of action and independence of judgement of the Compliance Committees established at Saipem SpA and at its Subsidiaries, the Internal Audit function ensures the coordination between the activities carried out by the Whistleblowing Team and those carried out as of competence of the Compliance Committees.

2 DESCRIPTION OF ACTIVITIES

2.1 OPERATING METHODS


The process of managing Whistleblowing Reports is described in the following paragraphs.

2.1.1 Receipt

Saipem, in order to facilitate to receipt of Whistleblowing Reports, prepared in an exclusive way, the following communication channels and, in particular:

- regular mail (address: Saipem S.p.A., Internal Audit Function, Via Martiri di Cefalonia, 67, 20097, San Donato Milanese (MI), Italy);
- fax numbers (Toll-free international fax number: +39 02 442 54088);
- e-mail address: segnalazioni@saipem.com - WhistleBlowing@saipem.com;

⁴ Code of Ethics – paragraph 2.5.1

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- communication tools on Saipem's Intranet/Internet sites;
- alternative tools for the collection of Reports (e.g. dedicated mailboxes so-called Yellow Box) prepared by the competent Human Resources and/or HSE and/or Compliance functions at company locations that do not allow widespread access to computer workstations.

Saipem has a standard "no-reply" answer from the indicated email addresses⁵ to inform whistleblower(s) of (i) the acceptance of reports, (ii) the possibility of being contacted to gain any useful elements for the investigation stage, as well as (iii) the possibility of sending additional information/items which become known later, with the purpose of integrating/updating the facts contained in the initial report.

It is forbidden to set up new channels for receiving reports without the prior opinion of the Internal Audit and Business Integrity Functions.

The provision and maintenance of these channels of communication is guaranteed by the Internal Audit function with the exception of the "dedicated channels" created in compliance with Model 231 (Paragraph 3.2.3). The Internal Audit function and the Compliance Committees guarantee that they will share Whistleblowing Reports received as per their responsibilities.

Saipem Personnel of directors, statutory auditors, members of the control and supervisory bodies, management and third parties receiving a Whistleblowing Report from outside the channels provided shall promptly forward the original and any attachments to the Whistleblowing unit set up by the Internal Audit function, in accordance with the highest standards of confidentiality and with appropriate procedures to protect the whistle-blower and the identity and integrity of the individuals reported, without prejudice to the effectiveness of subsequent verification.

2.1.2 Investigation

The Internal Audit function will ensure that all the appropriate checks are carried out on the facts outlined in the Whistleblowing Reports received, by doing one or more of the following activities and guaranteeing that these phases are carried out as quickly as possible and in accordance with the completeness and accuracy of the preliminary investigations.

2.1.2.1 Preliminary investigation

The objective of the preliminary verification is to classify and communicate the Reports received in order to identify the Whistleblowing Reports to be treated in the application of this internal document, as well as assess the presence of the conditions necessary for starting the subsequent phase..

The **Internal Audit** function, eventually with the support of the relevant corporate functions:


- updates the "System for management, monitoring and presentation of the Whistleblowing Reports⁶ at the receipt of a communication received through the communication channels referred to in paragraph 2.1.1,
- sends the Whistleblowing Team all the communications received and summons the Team by providing the specified support information so they may carry out their assigned functions;

The **Whistleblowing Team**:

- examines the reports received to identify the Whistleblowing Reports that fall within the area of

⁵ The e-mail addresses: segnalazioni@saipem.com - WhistleBlowing@saipem.com are the only addresses for which notification is provided.

⁶ In this phase the Internal Audit function will register the original Report using the specific electronic protocol (see the following paragraph "Document monitoring, storage and traceability")

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application of this regulatory document. At the end of this phase the Internal Audit function sends the reports that are not identified as Whistleblowing Reports to the relevant company departments for processing based on applicable legislative provisions;

- d) examines and classifies Reports as SCIGR or AM Reports, on the basis of their contents;
- e) identifies, between the Detailed Reports, those classified as Verifiable Detailed Reports and Unverifiable Detailed Reports;
- f) may ask the Internal Audit function, whenever it deems it useful for the integration of preliminary verifications, to conduct checks at the company structures involved or for the personnel concerned;
- g) proposes the dismissal of Reports that: (i) do not qualify as Detailed Whistleblowing Reports (ii) are clearly unfounded and Wilful Misconduct and Gross Negligence Reports⁷; (iii) contain facts already covered in past specific preliminary investigations, that are already archived by Saipem's Board of Statutory Auditors, where from the preliminary investigations conducted no new information was revealed that requires additional verification; (iv) Unverifiable Detailed Whistleblowing Reports that are therefore not deemed necessary to begin the assessment phase referred to in paragraph 2.1.2.2, indicating the reasons and considering sending them to the departments involved, together with, if appropriate, recommendations on possible steps to be taken; (v) the Verifiable Detailed Whistleblowing Reports for which, in light of the results of preliminary tests conducted in accordance with letter f) above, do not consider starting the next assessment phase referred to in paragraph 2.1.2.2. to be necessary.

The **Internal Audit** Function:


- h) adds dismissal proposals made by the Whistleblowing Team in letter g) above directly to the “Quarterly Whistleblowing Report” that it submits to Saipem spa's Board of Statutory Auditors for review (see paragraph 2.1.2.3).

Regarding Verifiable detailed Whistleblowing Reports remaining after point g) above:

- i) forwards the AM Reports to the Compliance Committees established in the Subsidiaries that, based on their contents, are responsible even as Guarantees of the Code of Ethics, for their preliminary investigations and processing; these, in compliance with applicable provisions of the Organization, Management and Control Model and the Code of Ethics, promote proper verification, evaluate the corresponding results and give information to the Internal Audit function regarding the results of the activities, including the definition, sharing and monitoring of corrective actions, as well as successful dismissal of the Reports themselves;
- j) in agreement with the Whistleblowing Team, after evaluation of the existence of any conflicts of interest, reports on the opening of a file related to a SCIGR Whistleblowing Report (i) to the Whistleblowing Committee, and (ii) to the Business Integrity Function. In particular, the Business Integrity function assesses any impact on corporate / administrative responsibility and anti-corruption regulations / policies
- k) updates the “System for management, monitoring and presentation of reports” with the information contained in the “Whistleblowing Report files”.

In the case of Reports with a Potentially Serious Impact, the Internal Audit function shall promptly inform the Whistleblowing Committee, the Whistleblowing Team, Saipem Board of Statutory Auditors, Saipem Audit and Risk Committee and the Compliance Committee of Saipem SpA so that it may consider the possibility of convening a special meeting. Furthermore, at the first possible meeting, the Internal Audit function will inform

⁷ Excluding, for the latter, actions described in paragraph 7 “Disciplinary Provisions”.

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Saipem's Board of Statutory Auditors, the Audit and Risk Committee and, as far as it is concerned, the Compliance Committee of Saipem SpA of the Whistleblowing Report, the results after initial checks and defining the scope of the checks to be performed.

In the case of Reports with a Potentially Serious Impact that refer to the Board of Statutory Auditors, Saipem assesses whether there is a need to inform the Audit and Risk Committee of Saipem S.p.A..

In the case of Reports with a Potentially Serious Impact that refer to Subsidiary, the Internal Audit function, after evaluation performed by the Whistleblowing Committee, of the existence of any conflicts of interest, will inform the pertinent Board of Statutory Auditors, if present, and the Compliance Committee.

The preliminary investigations related to facts reported for which on-going investigations by public authorities are known to exist, (such as judicial authority, ordinary and special, administrative bodies and independent authority vested with powers of supervision and control) as well as sending audit reports to said authorities which are subject to prior assessment by the General Counsel, Contract Management, Company Affairs and Governance of Saipem S.p.A. which could order its suspension.

2.1.2.2 *Investigation*

The objective of the investigation of the Reports is to proceed with checking, analysing and evaluating in detail the reliability of the facts reported as well as formulating possible recommendations for adopting necessary corrective measures for the areas/company processes involved by the Report, on the basis of which the managers will prepare a specific action plan.

The Internal Audit Function will ensure that necessary checks are performed: (i) directly collecting the information necessary for the evaluations from the company structures, or (ii) from the relevant Saipem functions, after evaluation of the existence of any conflicts of interest, concerning an organisational level that ensures independence of judgement, also as well for the Subsidiaries, or (iii) from the HSES function if the Reports contain HSE⁸ issues, or (iv) from the Health and Occupational Medicine function if the Report contains medical-health related issues. In case of ii), iii) and iv) the responsible structures shall promote and coordinate proper checks, also relying on the relevant functions/offices, sending the Internal Audit Function a concluding report with supporting documentation. In the event that the competent functions involved in the report do not guarantee independent judgment, the checks will be carried out by the Internal Audit Function, also in the case of Reports concerning Other Subjects.

During the investigation, the Saipem Internal Audit manager assesses, after the opening of the Whistleblowing Report File the possibility to activate a "spot"⁹ audit taking into account the principles and the methods of implementation governed by the regulatory framework in relation to Internal Audit Activities¹⁰ and reporting to the Chairman, the Chief Executive Officer-CEO, Control Bodies of Saipem spa and to the relevant Compliance Committees.


In case of "spot" audits, the findings relating to the report and the related outcomes are contained in a dedicated audit report, which is an integral part of the Whistleblowing Report File.

2.1.2.3 *Dismissal*

⁸ Health, safety, environment and public health issues (please see the "HSE" Management System Guideline)

⁹ The Internal Audit function will initiate checks on the content of whistleblowing reports through audits beginning with: i) checking if an audit is planned or already in effect for the area affected by the report; ii) if no audit is planned or in effect, then a spot audit will be launched or, if there is time, an audit will be added to the following year's schedule; iii) if an audit is planned or in effect, evaluate the possibility of including the analysis of the report's content in the audit, taking into consideration the pertinence of those contents with the audit and the number/weight of the reports to be reviewed.

¹⁰ "Internal Audit Charter", approved by the Board of director of Saipem SpA on 16 May 2019.

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At the end of the investigations the Internal Audit function will draft the dismissal proposal of the Whistleblowing Reports for the Whistleblowing Team and then for the Whistleblowing Committee, who may:

- approve the inclusion of the dismissal proposal in the Quarterly Whistleblowing Report¹¹ to be submitted for approval to Saipem's Board of Statutory Auditors; or
- request further investigation/information¹².

Once the dismissal proposal of a Report is approved by the Whistleblowing Committee, the Internal Audit function will add them to the Quarterly Whistleblowing Report which will be reviewed by Saipem's Board of Statutory Auditors

The Saipem Board of Statutory Auditors will approve the proposals for dismissal contained in the Report, or, where necessary, will request the Internal Audit function to carry out further investigations.

Saipem's Board of Statutory Auditors, during its review of the Quarterly Whistleblowing Report, will evaluate whether to send any Whistleblowing files considered relevant for its impact on the Internal Control System and Risk Management to the Audit and Risk Committee.

The Quarterly Whistleblowing Report, only for the files relevant to Saipem spa, is submitted for approval to Saipem spa's Compliance Committee, who, for "matters concerning company administrative responsibility under Italian Legislative Decree 231/01", may request the Internal Audit function to carry out further investigations.

2.1.3 Monitoring corrective measures

If the investigative phases reveal the need for corrective actions on the Internal Control System and Risk Management¹³, it is the responsibility of the audited functions/process managers to draw up a corrective action plan for the removal of critical issues. The Internal Audit Function will monitor the status of their implementation.

2.2 REPORTING

The Internal Audit Function ensures the preparation of a Quarterly Report on the Whistleblowing Reports. After the review by Saipem's Board of Statutory Auditors, and, as far as it is concerned, the Compliance Committee of Saipem SpA, the Internal Audit Function sends the Quarterly Whistleblowing Report:

- to the Chairman of the Board of Directors of Saipem SpA;
- to the Chief Executive Officer - CEO of Saipem SpA;
- to the Independent Auditors of Saipem SpA;
- to the Audit and Risk Committee of Saipem SpA;
- to the members of the Whistleblowing Committee ;
- to the members of the Whistleblowing Team;
- to the Business Integrity Function;


and for pertinent Whistleblowing Reports, to:

- the Compliance Committee of Saipem SpA.;

¹¹ Flows regarding the "Quarterly Whistleblowing Report" are described in detail in paragraph 7 (Violation Reports) of this document.

¹² Once any further investigations are concluded the flow picks up again at point 2.1.2.2.

¹³ Please note that corrective measures following whistleblowing reports, in addition to improving the internal control system, may include managerial/disciplinary measures taken against employees and/or managerial measures taken against third parties.

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- to the Responsible of the Divisions and to the managers of the relevant Saipem SpA Function, that reports directly to the CEO, responsible for the subsidiaries, after evaluation of the existence of any conflicts of interest,
- to the Top management of each subsidiary involved as well as the relevant Control Bodies and Compliance Committee¹⁴ of each subsidiary, after evaluation of the existence of any conflicts of interest.

3. ROLES AND RESPONSIBILITIES

Internal Audit Function – Saipem spa function responsible for independently reviewing and assessing the internal control system, ensures the preparation and maintenance of dedicated information channels, checks that Saipem functions, departments and personnel involved in activities described in this procedure act in compliance with its provisions. Specifically, for the purposes of this procedure, Internal Audit Function receives the Whistleblowing Reports and ensures that all necessary checks are performed on the events reported, guarantees necessary Audits, monitors the implementation of any corrective measures and makes the related reporting available.

Business Integrity Function – function set up within the Risk Management and Business Integrity Function of Saipem SpA, responsible for providing legal advice and assistance on administrative/social corporate responsibility and Anti-corruption laws and policies to the functions of Saipem SpA and its Subsidiaries in Italy and abroad, as outlined by the organisational and regulatory documents implemented by Saipem spa on the subject matter, including the Anti-Corruption MSG. Specifically, for the purpose of this procedure, it ensures the assessments in its remit of SCIGR Whistleblowing Reports in relation to the above mentioned issued..

HSES Function – Health, Safety, Environment and Sustainability function of Saipem spa which, for the purposes of this procedure, is responsible for the verification of Reports regarding HSE Issues promoting and coordinating the most necessary checks to confirm whether there is any basis to the events reported.

Health and Occupational Medicine Function – Saipem SpA function which, for the purposes of this procedure, is responsible for the verification of Reports regarding health and occupational health issues promoting and coordinating the most necessary checks to confirm whether there is any basis to the events reported.

4. DEFINITIONS, ABBREVIATIONS AND ACRONYMS

The terms defined in the Anti-corruption MSG have the same meanings in this Standard Procedure. In addition, the following terms are defined as follows:


Sector Leader

(or Division/Subsidiary)

Sector Leader)

Organizational entity (Division of Saipem SpA or Subsidiary of Saipem SpA) to which responsibility is assigned for the development of a specific business of the Saipem Group and the achievement of the

¹⁴ This report is given as a contribution to their control and supervisory duties by said Bodies. Checks performed by Saipem spa's Internal Audit do not change the prerogatives and autonomy of the Control Bodies and Compliance Committees for the relevant companies as per company regulations and as per the law. For issues regarding "company administrative responsibility under Italian Legislative Decree 231/2001", as described in paragraph 3.3 of Model 231 "the Compliance Committees of the subsidiaries, where necessary, may engage external resources for the checks" as it deems fit and in compliance with the "autonomous powers of initiative and control" deriving from Art. 6 paragraph 1 sub-paragraph. b) of Italian Legislative Decree 231/2001.

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related operating and profitability results worldwide, through the exercise of the role of coordination and control of the Subsidiaries and Branches operating in the Sector of competence.

Saipem Board of Statutory Auditors The board of Statutory Auditors of Saipem SpA.

Whistleblowing Committee A cross-functional internal body, with an own internal regulation, vested with the tasks and roles more fully described in paragraph 4.2 and consisting of the function managers of Saipem SpA (i) General Counsel, Contract Management, Company Affairs and Governance (ii) Human Resources, Organisation and Services (iii) Internal Audit, (iv) Risk Management and Business Integrity and (v) Planning, Administration and Control.

Corporate All Functions and Departments of Saipem SpA with the role of steering and controlling the processes, issues and aspects that are significant for the governance of the Group.


Saipem's Personnel Saipem's employees

Control and Compliance Bodies the Board of Statutory Auditors and the Compliance Committee referred to in Article 6 of Legislative Decree No. 231 issued in 2001, instituted in Saipem spa and its Subsidiaries or, the Audit and Risk Committees/Compliance Committees instituted in the foreign Subsidiaries.

Quarterly Whistleblowing Report Includes all SCIGR/AM Whistleblowing Reports received in the relevant quarter as well as the Whistleblowing Report folders proposed for dismissal regarding Saipem spa and its subsidiaries and the list of Whistleblowing Reports being verified from previous quarters.

Whistleblowing Report/s Any communication, information, news, fact or behaviour in any case received by Saipem's People, concerning the conduct (of any kind, even merely omissions) of Saipem's People or third parties in violation (i) of the Code of Ethics, (ii) any laws or regulations or provisions of the authority or internal regulations or in any case those that may cause damage or prejudice to Saipem, even if only to its public image. In order to process them and for the purpose of preliminary investigation, the Reports are divided into two types:

- **SCIGR Whistleblowing Reports - Reports Regarding the System for Internal Control and Risk Management:** these are, for

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the effective maintenance of Saipem's internal control and risk management system, all Reports relating to non-compliance with laws and external regulations and rules included in Saipem's internal regulatory system. These include cases of fraud against the company's assets and/or in corporate reporting as well as events that, at least theoretically, may result in administrative liability under Italian Legislative Decree No. 231/2001 of 2001. The deficiencies identified and documented by the company structures within the internal operating controls and those of Saipem's Control System on financial reporting are not SCIGR reports;

- **Whistleblowing Reports regarding Other Issues in Violation of the Code of Ethics** (shortened to "AM Reporting"): all Reports relating to the violation of rules and principles contained in the Code of Ethics (for example, issues relating to business ethics, practices of mobbing, harassment, conflicts related to personnel management), which do not also result in SCIGR Reports.

Any reports that are not classified as SCIGR or AM Whistleblowing Reports do not fall within the area of application of this regulatory documents and will be forwarded to the relevant company functions to receive and process them based on the relevant legislation.

Anonymous Whistleblowing Reports Any Whistleblowing Report that comes from an individual whose personal details are unknown or not clearly identifiable.

Wilful Misconduct and


Gross Negligence Reports

Any Whistleblowing Report that, from the outcome of the preliminary investigation phase, is revealed to be unfounded on the basis of objective evidence proving the wilful misconduct and gross negligence of the whistle-blower, with the aim of causing undue damage to the person and/or company reported.

Detailed Whistleblowing Report/s

Whistleblowing Report in which the narrative of the author, the facts, events or circumstances which constitute the basic elements of the alleged offence (e.g., type of offence committed, period when it occurred, value, causes and purposes of the offence, company/business unit concerned, persons/departments/companies/entities involved, fault on the internal control system) is given with a level of detail sufficient to allow, at least theoretically, the relevant Company bodies to identify useful or relevant criteria for verifying the reliability of said Whistleblowing Report. Detailed reports are in turn divided into:

- **Verifiable Detailed Whistleblowing Reports:** if, given the contents of the Detailed Whistleblowing Report, it is possible, on the basis of the investigative tools available, to verify the accuracy of the Report;

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- **Unverifiable Detailed Whistleblowing Reports:** if, given the detailed contents of the Whistleblowing Report, it is not possible, on the basis of the investigative tools available, to verify the accuracy of the Report and, therefore, proceed to the investigation phase referred to in paragraph 2.1.2.2.

Whistleblowing Report/s

with a potentially serious impact

Whistleblowing Report:


- for which would entail a quantitatively and qualitatively estimated impact (in matters concerning accounting, external auditing, internal control over financial reporting) on the financial statement for Saipem spa and/or its Subsidiaries. The impact is significant from a quantitative perspective if it is equal to or greater than 20% of the "materiality threshold" defined by the "Saipem Internal Control System on Financial Reporting" Management System Guideline with reference to the Saipem spa's consolidated financial statement of the previous year. The impact is significant from a qualitative perspective if the Whistleblowing Report can influence financial and investment decisions of potential addressees of financial reporting and/or
- that concern members of the corporate bodies of Saipem, the Chairman of the Board of Directors, the Managing Director-CEO, the Chief Financial and Strategy Officer, the Manager Charged with Preparing the Company's Financial Reports and the senior executives reporting directly to the Chief Executive Officer – CEO, the Chairman or the Board of Directors of Saipem spa; and/or
- that one or more members of the "Whistleblowing Committee" (within the framework of reports submitted to the Committee by the Whistleblowing Team) believes it may have a significant impact on the Internal Control and Risk Management System;

Whistleblowing Team

A cross-functional internal body, with an own internal regulation, vested with the tasks and roles more fully described in paragraph 2.1.2 and 7 and made up of one first report of function managers of Saipem SpA: (i) General Counsel, Contract Management, Company Affairs and Governance (ii) Internal Audit, (iii) Risk Management and Business Integrity, (iv) Planning, Administration and Control and (v) of the Responsible of the Labour Law and Litigation Function of Saipem SpA.

Third Parties

External parties that are in a business relationship with Saipem (e.g. Business partners, clients, contractors, independent auditors for Saipem, consultants, associates and, in general, stakeholders).

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Top Management

Top management position of the company with executive powers (Chief Executive Officer, Managing Director, General Manager or body with equivalent functions envisaged by the Company Bylaws).

5. DOCUMENT MONITORING, STORAGE AND TRACEABILITY

The Internal Audit Function shall examine and assess, on the basis of methodologies and responsibilities aimed at guaranteeing independence from the management of the process, the adequacy of the system of internal controls to guard the present Standard Procedure on the basis of the annual audit schedule, as approved by Saipem Spa's Board of Directors.

All the departments and functions involved in the activities falling under this regulatory document shall ensure the traceability of the information, each for the parts under its responsibility and using pertinent IT systems, and are responsible for filing and storing all documents produced, whether on paper or in electronic format, so that every step in the process may be properly tracked.

In order to ensure management and traceability of whistleblowing reports and their investigations, the Internal Audit function provides and updates the "System for management, monitoring and presentation of reports", in which the whistleblowing report files are recorded, ensuring that all related support documentation is archived.

To that end, the Internal Audit Function guarantees that original report documentation is archived and preserved in specially provided paper/electronic archives with the highest security/confidentiality levels used by Saipem, in accordance with the applicable legislation.

The original, hard copy and/or electronic documentation shall be archived and preserved for 15 years.

The worksheets relative to audits arising from whistleblowing reports are archived in the general Internal Audit function archive.


The privacy and processing of personal details of persons involved in and/or referred to in reports is protected in accordance with current legislation and company procedures on privacy.

6. VIOLATION REPORTS

Any suspected or known violation of Anti-Corruption Laws or of this Standard Procedure shall be reported immediately in one or more of the following ways:

- to the employee's direct superior - or to the primary contact in Saipem of the business partner (e.g. vendors, consultants, partners of joint ventures) when the report of the violation comes from the business partner;
- to the Compliance Committee or other equivalent company body, in compliance with the Model;
- to the Manager charged with preparing the Company's Financial Reports of Saipem SpA;
- to the Business Integrity Function of Saipem SpA;
- and, in any case, through the dedicated channels indicated in the Saipem anti-corruption regulatory document that regulates the reports, including anonymous ones, received by Saipem.

The direct superior, the Business Integrity Function of Saipem SpA and the competent Human Resources function shall consult to identify the best way to proceed, including the possible enforcement of appropriate disciplinary measures.

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7. DISCIPLINARY MEASURES

Saipem will sanction any illegal conduct attributable to Saipem Personnel that emerges as a result of the verification of Whistleblowing reports carried out pursuant to this regulatory document, in accordance with the following sections of this paragraph. Saipem, shall in any case make all reasonable efforts to prevent any conduct in violation of the Anti-Corruption Laws and/or this standard procedure by said Saipem Personnel.

With reference to the application of this regulatory document, in the event that, from the results of the preliminary investigation phase:

- Wilful Misconduct and Gross Negligence Reports arise,
- alleged unlawful or irregular behaviour by one or more Saipem employees emerges;
- the breach of the confidentiality obligations of the whistleblower's identity and information or the performance of retaliation or discriminatory acts against the whistleblower is highlighted

The Whistleblowing Team inform the Whistleblowing Committee on any actions to be taken. The Whistleblowing Committee (i) submits the results of the audits to the competent human resources functions pursuant to Saipem normative documents on the assessment of alleged unlawful conduct, (ii) monitor the implementation and (iii) ensures that the subjects and/or companies reported are promptly informed. The Internal Audit Function periodically receives from the competent Human Resources functions the assessments made in this regard

Saipem shall take suitable disciplinary measures, towards employees, managers, directors and member of the Board of Statutory auditors in accordance with the provisions of Model and the collective labour agreements or other applicable national laws that: (i) as a result of the verification of Whistleblowing Reports, is responsible for violating anti-corruption laws, the Anti-corruption MSG and/or other internal or external regulations relevant to the SCIGR Whistleblowing Reports and/or AM Whistleblowing Reports, (ii) bring actions contrary to this standard procedure and/or (iii) intentionally fails to detect or report any breaches or threats or takes reprisals against others who report violations. Disciplinary measures will be proportionate to the extent and severity of the misconduct found and may go as far as termination of employment.


8. DISTRIBUTION AND ADOPTION

This regulatory document must be distributed to all those concerned.

For this purpose, subject to the forms of distribution and adoption of the document in accordance with the "Regulatory System" MSG, the same is sent to:

- each member of the Board of Directors, Board of Statutory Auditors and Compliance Committee, also in its capacity as Saipem spa's Code of Ethics Guarantor, by Saipem spa's General Counsel, Company Affairs and Governance manager;
- each member of the Board of Directors, Board of Statutory Auditors and Compliance Committee, also in its capacity as the Code of Ethics Guarantor, of the individual Subsidiaries by their Top Management
- every Saipem employee by means of notices in the spaces reserved for company communications.


This standard procedure is published on the Intranet and Internet sites of Saipem spa and its Subsidiaries. Furthermore, each subsidiary shall translate this regulatory instrument in the local language in order to ensure the best distribution and understanding of the document, (in line with the provisions of the Anti-Corruption MSG).

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The above-mentioned subjects will ensure, where pertinent, the updating of delivery or circulation of this regulatory document in case of personnel changes and/or changes in company structure.

The Human Resources Corporate and Divisions and its Subsidiaries will ensure, where pertinent, distribution of this regulatory document to new hires.


Furthermore, Saipem SpA, each Subsidiary and the managers of the operational sites shall ensure the posting of Attachment C - Posters in places visible to Saipem people and Third parties and the translation in the same local language in order to ensure the best distribution and understanding of the document.

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9. ATTACHMENTS

The following attachments are integral parts of this Standard Procedure:

Attachment A: Poster

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ATTACHMENT A

POSTER

Do you have a Whistleblowing report that you would like to forward to Saipem?

Who can report? All: workers, suppliers, contractors, customers, members of local communities, etc.

What you can report: any fact that could damage the reputation and respectability of Saipem and its partners, including the conduct of Saipem Personnel or external parties in relation to Saipem's interest that violate the Saipem Code of Ethics, internal laws or regulations or which in any case may damage or harm, even if only the image of, Saipem,

How: through one of the following channels:

- regular mail (address: Saipem S.p.A., Internal Audit Function, Via Martiri di Cefalonia, 67, 20097, San Donato Milanese (MI), Italy);
- fax numbers (Toll-free international fax number: +39 02 442 54088);
- e-mail address: segnalazioni@saipem.com - WhistleBlowing@saipem.com;
- communication tools on Saipem's Intranet/Internet sites;
- alternative tools for the collection of Reports (e.g. dedicated mailboxes so-called Yellow Box) prepared by the competent Human Resources and/or HSE and/or Compliance functions at company locations that do not allow widespread access to computer workstations.

alternativi per la raccolta delle segnalazioni (es. caselle di posta dedicata "yellow-box")

You can also do it anonymously: Saipem will guarantee you maximum confidentiality and anonymity

What does Saipem do once the report has been received? A group of Saipem professionals works on the reports in order to verify the information contained therein and take the most appropriate measures (adoption of prevention, mitigation, sanctioning measures, etc.)

Protection of the whistleblower from threats or acts of retaliation or discriminatory: it is forbidden to carry out threats or acts of retaliation or discriminatory, direct or indirect, against the whistleblower for reasons connected, directly or indirectly, to the report

For further information on the management of the report, read the Standard Procedure on "Wistleblowing Reports received (including anonymously) by Saipem SpA and by its Subsidiaries in Italy and abroad" (STD-COR-ANC-002), also available on the website www.saipem.com