

Building an Ethical Workplace Together

WHISTLEBLOWER POLICY

SCOPE:

This Policy applies to all current and former employees, officers and directors of Shawcor Ltd., dba Mattr Infratech and its subsidiaries (**Mattr**) worldwide, as well as to consultants, contractors, suppliers, customers and service providers (collectively **Responsible Persons**).

PURPOSE:

Mattr is committed to the highest standards of ethical, moral and legal business conduct as evidenced by its Global Code of Conduct which establishes expectations as to the legal and ethical nature of the conduct of Responsible Persons. This Policy aims to enhance Mattr's transparency and system for combatting practices that might damage its reputation and its long-term viability by providing an avenue for Responsible Persons to raise genuine concerns anonymously through a Whistleblower Hotline. Importantly, it also aims to provide reassurance of protection from reprisals or retaliation for whistleblowing in good faith.

This Policy is intended to cover serious concerns that could have a significant impact on Mattr. The following are just a few examples of serious concerns:

- actual or suspected criminal activities;
- unlawful or unethical acts or omissions;
- fraud;
- violations of the Global Code of Conduct or other Mattr policies or procedures;
- danger to health, safety or the environment;
- improprieties in the workplace, including relative to matters of financial reporting, internal control or auditing;

Regular business or employment matters not requiring anonymity should continue to be directed to supervisors, to human resources or managed through any other grievance process that has been established at Mattr.

The Audit Committee of the board of directors is responsible for the implementation, monitoring and oversight of this Policy. Any questions regarding the content or application of this Policy should be directed to your HR representative.

SAFEGUARDS:

Harassment or Retaliation

Harassment, retaliation or any other form of reprisal against individuals submitting reports will not be tolerated. Anyone voicing substantiated or good faith concerns will not face retribution as a result of voicing their concerns. By the same token, no actions will be taken against those accused of wrongdoings until a complete investigation has taken place. The timing and severity of actions, if any, may be influenced by a variety of factors not always visible to all involved. Investigations may or may not result in disciplinary actions.

Any person found to be engaging in harassing or retaliatory behaviour may be subject to discipline up to and including termination in extreme circumstances.

Confidentiality

Anyone making a whistleblower report may remain anonymous if they choose. If anonymity is requested, every effort will be made to protect the reporter's identity. Please note that the information provided in a

whistleblower report may be the basis of an internal and/or external investigation by Matttr. It is possible that as a result of the information provided in a report the reporter's identity may become known to Matttr during the course of our investigation. The identity of the reporter will only be disclosed if the reporter consents or if it is required for an investigation. The reporter will be informed before their identity is disclosed unless the investigative team determines that informing the reporter would compromise the investigation.

Anonymous Allegations

Anonymous concerns will be investigated with consideration given to:

- The seriousness of the issue raised;
- The credibility of the concern; and
- The likelihood of confirming the allegation from attributable sources.

Malicious Allegations

Malicious allegations may result in disciplinary action up to and including termination in extreme circumstances.

WHISTLEBLOWER HOTLINE REPORTING PROCESS:

Reporting

In the event that a Responsible Person becomes aware of conduct that violates the principles articulated under the heading "Purpose" above, the Matttr Global Code of Conduct or any applicable law or regulation or has concerns about Matttr's accounting practices, financial controls or unethical or illegal conduct, that person is responsible to make prompt disclosure.

The Whistleblower Hotline is a 24-hr reporting service available in many languages. This Policy is intended to be used for serious and sensitive issues that the reporter considers inappropriate to be raised through regular reporting channels. These serious concerns should be reported in any of the following ways¹:

- Website: www.lighthouse-services.com/Matttr
- Telephone for English speaking USA and Canada: (833) 210-4024 (not available from Mexico)
- Telephone for French speaking Canada: (855) 725-0002
- Telephone for Spanish speaking North America: (800) 216-1288 (from Mexico, dial 01-800-681-5340)
- Telephone for use outside of North America: (800) 603-2869 (must dial country access code first. [click here](#) for access codes and dialing instructions.)
- E-mail: reports@lighthouse-services.com (must include company name with report)

Reports may be made verbally or in writing through one or more of the channels mentioned above. In the case of a verbal report, the reporter is given the opportunity to confirm the contents of the written report.

Employment-related concerns should continue to be reported through normal channels such as supervisors, local HR representatives, or to the SVP, Chief People & HSE Officer. ***In the case of employees governed by a collective bargaining arrangement, employment-related concerns should continue to be handled through the grievance process set up under such agreements.***

Timing

Employees are encouraged to raise concerns in a timely fashion. The earlier a concern is expressed, the

¹ Note that toll-free services outside of North America require an access code, may be subject to inconsistent connectivity or may be unavailable in certain markets. Reporters may find that submission of a report through a web form (also available in many different languages) offers a superior reporting experience.

easier it is to take action including the preservation of evidence and mitigation of potential harm to Mattr and its various stakeholders.

HOW THE REPORT WILL BE HANDLED:

The action taken will depend on the nature of the concern. The following people will receive a copy of all reports:

- Chair of the Board of Directors
- the Chair of the Audit Committee of the Board of Directors
- the CEO
- the SVP, Chief People & HSE Officer
- the SVP, General Counsel & Secretary

unless one or more of such individuals are the subject of the report in which case, they will not receive the report. Upon receipt of a report, provided they are not the subject of the report, the CEO, SVP General Counsel & Secretary and the SVP, Chief People & HSE Officer will review the report and determine the appropriate investigation plan. Unless they are the subject of a report, the Board Chair and Audit Committee Chair will be kept apprised of the status of any investigations and will receive follow-up reports on actions taken.

Feedback to Reporter

Whether reported directly to Mattr personnel or through the Whistleblower Hotline, a reporter will receive follow-up on their concern, provided such follow-up information will not compromise an investigation or legal proceedings or violate the privacy of an individual who is being investigated:

- Acknowledging that the concern was received within 3 business days of receipt of the report;
- Indicating how the matter will be dealt with;
- Feedback on the status of any investigation will be shared regularly with the reporter as appropriate, within 3 months of acknowledgment of receipt of a report.

Further Information

The amount of contact between a reporter and the person investigating the concern will depend on the nature of the issue, the clarity of information provided, and whether the reporter remains accessible for follow-up. Further information may be sought from the reporter although there is no obligation on the reporter to provide any additional information.

Approved by the Board of Directors: May 27, 2022