

Whistleblowing Policy

In accordance with the provisions of EU Directive 2019/1937 and Legislative Decree 24/2023, the Company has established an internal channel for whistleblowing reports.

Reports can be made by all individuals working at all levels of Group and/or Company Organisation (hereinafter also "Member(s) of KANSAI HELIOS"): senior managers, officers, directors, employees, consultants, contractors, trainees, homeworkers, part-time and fixed-term workers, casual and agency staff, and volunteers.

Reports can concern administrative, accounting, civil, or criminal offenses and illegal conduct relevant under Legislative Decree 231/2001; as well as violation of internal regulations and policies of the Group and/or the Company or compromise the security or compliance of our Code of Conduct. It is enough if a Member of KANSAI HELIOS has reasonable grounds to believe that such conducts are about to take place or have taken place.

The reporting channel, managed by the Group Compliance Department, can be accessed at the following link <https://bit.ly/KansaiHelios> or by scanning the following QR code:



Reports can be made either anonymously or by indicating your identity. In the latter case, it must be specified that you want to keep your identity confidential and benefit from the protective measures in case of retaliation.

In any case, your identity will only be shared with those who have a need to know in order to investigate and act upon the report, or where there is a legal requirement to share your identity. Members of KANSAI HELIOS who made a report have the right not to be harassed, discriminated against, dismissed, or subjected to any other detriment, unless the report concerns problems that you know are false.

Once the report is made, the report manager will acknowledge the reception of your report and will send initial feedback. Subsequently, if necessary, an investigation will be conducted where your cooperation may be required. In any case, you will be provided with the information about the progress of the investigation and about the outcome of the investigation and the actions taken.

Lastly, it is possible to report (orally or in writing) to the Anti-Corruption National Authority any information on violations according to the instruction published at the following link: <https://www.anticorruzione.it/-/whistleblowing#p3>.

Reports to ANAC can be made only if one of the following conditions is met:

- the internal reporting channel has not been activated, or it is not in compliance with the provisions of Legislative Decree 24/2023;
- an internal report has already been made, and no follow-up was provided;
- the reporting person has well-founded reasons to believe that, if he/she made an internal report, it would not be effectively followed up or it may result in the risk of retaliation;
- the reporting person has well-founded reasons to believe that the violation may constitute an imminent or obvious danger to the public interest.