

Ethical reporting channel - instruction

1. Application of this instruction

This instruction applies to reports of suspected violations of Helen Group's Code of Ethics made through our ethical reporting channel mentioned in Section 3 and to the handling of such reports. This instruction does not apply to handling of issues listed in Section 5 of this instruction.

2. Helen Group Code of Ethics

Helen Group's ("**Helen**") success is built on responsible business practices, the basic principles of which are documented in [Helen's Code of Ethics](#). Helen's Code of Ethics is part of Helen's corporate culture that supports the success of our business. We value an open atmosphere, high ethical standards as well as respect for our personnel and others involved in our business. It is important for us to act in accordance with our Code of Ethics.

3. Ethical reporting channel

Our ethical reporting channel ("**reporting channel**" or "**channel**"), i.e. an internal reporting channel as set out in the [Whistleblower Protection Act](#) (1171/2022) provides everyone with a possibility to confidentially report suspicions of misconduct. It is important for Helen's operations that everyone reports suspected internal or external misconduct that does not comply with Helen's Code of Ethics. The channel is an important tool for detecting potential acts of misconduct. The channel also functions as an early warning system with the help of which we aspire to reduce risks and ensure the implementation of the Code of Ethics.

The reporting channel is managed by an external partner WhistleB (by Navex), an impartial service provider that ensures the confidentiality and, if the whistleblower wishes, anonymity of the reports in the reporting channel. The reporting channel can be found at:

- <https://report.whistleb.com/helen>

4. When to blow the whistle?

Anyone can submit a report through the reporting channel, if they suspect or become aware of misconduct or conduct that does not comply with Helen's Code of Ethics mentioned in section 2 above and that can have consequences for Helen or an individual person. If you wish, you can also report anonymously.

Reports of suspected misconduct may concern, for example:

- ✓ Suspected financial crime (such as money laundering, financing of terrorism, giving or receiving of bribes, and fraud)
- ✓ Conduct in breach of competition law
- ✓ Conduct in breach of the Act on Public Contracts in the Utilities sector
- ✓ Suspicious transactions/assignments in the energy derivatives market
- ✓ Market manipulation, insider trading, and such in the wholesale energy market
- ✓ Significant breaches of environmental rules and pollution of the environment

- ✓ Serious security breaches
- ✓ Gross safety deficiencies
- ✓ Privacy or personal data breaches
- ✓ Breaches of consumer protection

The whistleblower does not need to have evidence to support their concerns, but the whistleblower must have reasonable grounds to believe that the information concerning the suspicious breach is accurate. Intentionally reporting false or malicious information is considered a serious offence.

5. When should reports not be made through the channel?

Among others especially when it comes to:

- ✓ Customer feedback
- ✓ Change of address
- ✓ A fault report
- ✓ Complaint
- ✓ Exercising your rights concerning the processing of personal data:
 - please contact us by email: tietosuoja@helen.fi
- ✓ About general HR issues, including matters related to the employment relationship, as well as suspicions or observations concerning violations of occupational safety legislation (such as potential harassment, discrimination, or other inappropriate conduct):
 - contact your manager or his/her manager or, if it is a personnel issue, Helen HR or the HR representative

6. How to blow the whistle?

If you suspect or become aware of misconduct or conduct by Helen that does not comply with Helen's Code of Ethics, there are different ways to raise a concern:

- ✓ **Option 1** (only for employees of Helen): Report your suspicions to your manager (or to his/her manager or to Helen's Legal Counsel).
- ✓ **Option 2** (both to employees of Helen and third parties): Report your suspicions openly or anonymously through the channel at: <https://report.whistleb.com/en/helen>
- ✓ **Option 3** (both to employees of Helen and third parties): Report your suspicions through the central external reporting channel managed by the Office of the Chancellor of Justice, mentioned in Section 8 of this instruction, provided that the conditions specified in the said Section are met

If you wish to report your suspicions of misconduct anonymously, this is possible and in such an event, you will remain anonymous throughout the processing of the report when such a report has been issued in accordance with this instruction.

7. The investigation process for reports issued through the channel

PROCESSING OF A REPORT

All reports are taken seriously and are treated in the strictest confidence.

The reporting process is encrypted and password protected. Once a whistleblower has submitted a report through the channel, he/she will be provided with a login and password to read messages sent through the channel, check the status of the report and ask any further questions.

CONFIDENTIALITY

Only designated Helen personnel, ie. Helen's General Counsel and Senior Vice President of Employee experience (each "**processor**") have access to reports received through the channel. Submitting a report is secure and the messages are handled in strict confidence.

The processors of the report are bound by confidentiality. The external service provider managing the channel, WhistleB (by Navex), does not have access to the password-protected material.

During the investigation process a processor may request information and expertise from other persons. These persons have access to relevant data necessary for the investigation of the report and are also bound to confidentiality.

RECEIVING A REPORT

After receiving a report, the processor decides whether to accept or decline it. If the report is accepted, appropriate measures will be taken in terms of the investigation (please see Section "**INVESTIGATION**" below). After the processor's decision, an acknowledgement of receipt is sent to the whistleblower, informing him/her of the acceptance or rejection of the notification.

A report may be declined and investigation ended, if:

- ✓ the alleged or suspicious conduct is not reportable conduct under this instruction
- ✓ the report has not been made in good faith or it is malicious
- ✓ there is insufficient information to allow for further investigation
- ✓ the subject matter of the report has already been investigated or otherwise resolved

If the report contains issues falling outside of the scope of this instruction, if necessary the processor should take appropriate action (by for example transferring the issues to be resolved in Helen HR or in an other department).

INVESTIGATION

All reports are treated seriously and accepted reports issued in accordance with this instruction are investigated in accordance with this instruction.

- ✓ In case the whistleblower wishes to remain anonymous, no processor, nor anyone taking part in the investigation process, will attempt to identify the whistleblower in any way.
- ✓ A processor will ask follow-up questions through the channel, if necessary.
- ✓ A report will not be investigated by anyone who may be involved with or connected to the suspicious misconduct.
- ✓ A processor determines, if and how a report will be investigated.
- ✓ All reports are handled confidentially.

REPORTING THE RESULT OF THE INVESTIGATION AND SUPPLEMENTARY QUESTIONS

The whistleblower will be informed through the channel of the results of the investigation, while respecting the privacy of the persons against whom the allegations have been made.

Additional information related to the report may be needed to further the investigation, in which case the processor will contact the whistleblower through the channel. It is therefore important that the whistleblower remembers to check the channel to see if there are any questions.

8. Protection of a whistleblower , the Whistleblower Protection Act and the centralized external reporting channel of the Office of the Chancellor of Justice

In case the whistleblower expresses a genuine concern, they will not be at risk for suffering any sanctions or personal disadvantages as a result. A potential mistake of a whistleblower does not matter, provided the whistleblower has reasonable grounds to believe that the information concerning the suspicious breach is accurate.

Some reports may also be covered by the so-called Whistleblower Protection Act mentioned in Section 3. The scope of application of the Whistleblower Protection Act and the related exceptions are described in Chapter 1 of the [Act](#).

If the whistleblower has obtained information about the misconduct in or in connection with his or her employment, the whistleblower is protected under the Whistleblower Protection Act. The Whistleblower Protection Act prohibits retaliation against the whistleblower. For example, Helen may not impair the terms and conditions of the whistleblower's employment, terminate the whistleblower's employment, or lay off the whistleblower as a result of the report.

Although the whistleblower should send his/her report primarily through Helen's internal reporting channel, a report may be made through the centralised external reporting channel of the Office of the Chancellor of Justice if:

- at the time of the report, the whistleblower must have reasonable grounds to believe that their information about a breach is true;
- the information about a breach must be included in the scope of the Whistleblower Protection Act; and
- the whistleblower must be reporting a breach they have discovered in the course of their work

Moreover, a report may be made through the centralised external reporting channel of the Office of the Chancellor of Justice if

- the whistleblower cannot use Helen's internal reporting channel;
- the whistleblower has a legitimate reason to believe that the internal report has not resulted in measures within the time prescribed or that it is ineffective; or
- the whistleblower has a legitimate reason to believe that they may face retaliation due to their report.

A report can be submitted in writing via an [electronic reporting form](#), by email or by post, or orally, as further instructed on the [website of the Office of the Chancellor of Justice](#).

9. Processing of personal data

Helen Oy (Business ID: 2630573-4; Address: Kampinkuja 2, 00100 Helsinki; Tel.: 09 6171) is the controller of any personal data included in the report issued through the channel.

The personal data are processed for the purposes of fulfilling legal obligations and on the basis of the legitimate interest of the controller. For more information on data collection and processing of personal data, please refer to the [Reporting Channel Privacy Policy](#) on our website.