

WHISTLEBLOWING POLICY

BACKGROUND AND PURPOSE

The Yokohama TWS Company (“**Y-TWS**”) encourages the constant development and implementation of an organizational culture based on integrity and ethics. Full transparency, open communication and dialogue are strongly envisaged also for the evolution of a speak up culture.

Y-TWS is committed to comply with all applicable laws and regulations and to conduct its business based on the strong values and rules set out in the Code of Conduct and all the internal Policies, Guidelines and Procedures adopted.

These principles are part of our corporate culture and for this reason, going beyond the compliance with legal requirements, Y-TWS decided to implement a group-wide policy (“**WB Policy**”) and, more specifically, to provide all its employees, at a worldwide level, with all the necessary tools and instrument to ensure effectiveness to the Whistleblowing System (“**WB System**”).

Therefore, the WB Policy shall apply in the Y-TWS at a Global level. The WB Policy is complemented by a procedure explaining types of reportable conducts, reporting channels and how the reports will be handled.

Relevant procedures could also be adopted by respective legal entity to take into account specific regulatory provisions in different countries where Y-TSW have its operation (“**The WB Country Addendum**”).

The WB Policy, The WB Alert Line Procedure, The WB Country Addendum in addition to any specific recommendations or guidelines eventually adopted together form the set of rules on whistleblowing (“**WB Internal Rules Book or WB Internal Rules**”).

The purpose of WB Policy is to introduce the principles that run the Y-TWS into the WB System.

General Principles of WB Policy for the Y-TWS:

Any employee or external stakeholder¹ who become aware of existing or reasonably suspected ethical breaches or violations of applicable laws and regulations as well as of Y-TWS Code of Conduct, internal guidelines, principles, and policies is invited, without fear of repercussion, to ask for guidance or to raise genuine concerns about possible improprieties and, consequently, internally report it using the reporting channels activated (“**Report**”).

¹ Please consider that in some European countries is mandatory to allow third parties reporting as per local implementing regulations.

Document
Whistleblowing Policy

Issued by
Jan Zima

Date
October 2023

Employees can always seek advice and discuss their concerns with their direct line manager (“**Open Door Policy**”). In cases where it appears from such exchange that the concern may fall within the scope of WB Policy, the manager must encourage the employee to make a Report.

Personal work-related grievances² are not within the scope of WB Policy and, consequently, do not qualify for protection under the Whistleblower Laws and must be raised with respective HR Partner.

² A personal work-related grievance can include, by way of example, an interpersonal conflict between employees, or a decision relating to employment or engagement, such as a transfer, promotion, or disciplinary action.

THE ELEVENTH WB PRINCIPLES

1. Y-TWS ensure that all concerns and reports raised will be treated in compliance with applicable laws and regulation and also with neutrality and impartiality.
2. Y-TWS ensure that any individual raising a concern is aware of who is handling the matter.
3. Y-TWS is committed to taking all adequate measures to ensure the integrity and confidentiality of the Reports.
4. Any individual making a disclosure will retain their anonymity unless they agree otherwise.
5. Y-TWS ensure that the confidentiality of the Reported Person(s).
6. Y-TWS ensure that no one will have access to reporting channels except those persons who are expressly authorized to deal with Report by the WB Internal Rules, such as Case Managers or other persons to be involved for in-depth investigation.
7. Y-TWS ensure that will not tolerate the harassment or victimization of anyone raising a genuine concern.
8. Y-TWS ensures that no disciplinary sanction is taken against persons who have made use of these channels in good faith, even if the facts subsequently prove to be inaccurate or unfounded and/or do not give rise to any proceedings or sanctions. Y-TWS do not however extend this assurance to someone who maliciously raises a matter they know to be untrue.
9. Y-TWS ensure that will adopt all the corrective measures if the outcome of the internal investigation confirms the truthfulness of the Report.
10. Y-TWS will provide proper and continuous training and information to ensure the effective implementation of the WB Internal System.
11. Y-TWS will monitor on an annual basis the effectiveness of all WB Internal Rules to evaluate possible implementing measures.