

Whistleblowing Alert Line Procedure

1. Background and Purpose

The purpose of the Whistleblowing Alert Line Procedure (“**WB Alert Line Procedure**” or “**Procedure**”) is to provide general principles on:

- A. Type of a conducts should be reported¹ (“**Reportable Conducts**”);
- B. How concerns (“**Reports**”) could be reported through the reporting channels;
- C. How they are addressed,

within the Yokohama TWS Company (“**Y-TWS**”).

The Procedure applies to all Y-TWS legal entities. It also covers, at a general level², any actions or concerns related to Y-TWS suppliers, customers, or any other third parties with whom Y-TWS has dealings.

2. Reportable conducts

Y-TWS encourages all personnel and external stakeholders³ to report any behavior or situation that can imply, also potentially, a violation of relevant and applicable law and regulations, of the Y-TWS Code of Conduct, internal Policies and Procedures⁴.

The following additional general categories of reportable conducts have been identified:

2.1 Threats to company reputation

The list below provides guidelines on what should be reported, but it is not exhaustive. Behaviors that could harm Y-TWS’s reputation and/or financial health:

- Fraud
- Financial malpractice
- Actions that would endanger the health or safety of the employees
- Actions that cause damage to the environment
- Unauthorized disclosure of confidential information

¹ In view of the specific requirements of each local legislation, the conducts listed below should be intended as purely illustrative. Detailed information will be provided in the individual Country Addendum, if needed.

² Exceptions can also be applied due to different local regulations.

³ Please see note no. 2.

⁴ Cfr. Annex no. 1.

2.2 Concerns regarding the personnel

This is a broader category of behaviors. Issues that could be addressed include, but are not limited to, concerns about discrimination, exclusion, or other forms of unfair treatment.

3. How to make a Report

3.1 Reporting Channels and Case Managers

A Whistleblower may submit a report through the following channels:

- a) The **Global Channel** managed by Y-TWS VP Human Resources & Sustainability and Y-TWS Legal Director as Case Managers;
- b) The **Local channels defined at Company level**⁵, where required by locally applicable regulations, managed by Local Case Managers.

The Report can be submitted in the following ways:

1. Through the reporting online platform named “Y-TWS WB Alert Line⁶” implemented by the Y-TWS (**Preferred solution**);
2. Via the toll-free hot line available through the telephone numbers available;
3. By physical letter, to the registered offices of each company to the attention of the Local Case Manager, where available;
4. Upon express request addressed to the local Case Manager by means of an in-person (physical or virtual) meeting⁷.

By exception and unless expressly objected by the author of the Report, the Report should be

⁵For companies that exceed the size requirements (more than 249 employees) laid down in the relevant regulation, different and separate, local reporting channels must be activated. In view of this, Y-TWS has activated two separate reporting channels for Yokohama TWS Società per Azioni and Yokohama TWS Czech Republic a.s. in relation to which local case manager(s) are entrusted in the WB Country Addendums.

⁶ **Links and instructions to access the Y-TWS WB Alert Line can be found on the website under the Whistleblowing section and on the Y-TWS portal in the Legal section.**

The Y-TWS Alert Line is hosted and operated by an external service provider specialized in the processing of alerts, whose servers are located also within the European Union, and which is bound by strong confidentiality and security commitments. The external service provider's employees are not involved in the processing of Reports and do not have access to the information exchanged through the platform. This platform offers a fully confidential and secure way to report concerns related to the Y-TWS Group and to exchange information through a secured post-box.

⁷ In this case Reports should be made using the Reporting Form provide in Annex no. 3.

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processed by the Y-TWS VP Human Resources & Sustainability and Y-TWS Legal Director, as Case Managers, in the following cases:

1. When the allegations involve the Local Case Manager of the Entity or if there may be a conflict of interest or a situation that may affect the impartiality;
2. When the Report contains allegations of a potential act of Retaliation further to a Report that was handled by the Case Manager of the Entity involved.

In the event where the allegations would have been made against Y-TWS VP Human Resources & Sustainability and/or Y-TWS Legal Director or if there may be a conflict of interest or a situation that may affect their impartiality, the Report should be handled by independent external counsel.

In addition, Y-TWS VP Human Resources & Sustainability and Y-TWS Legal Director should be involved in the processing of the Report, in coordination with the Entity, in the following cases:

- a) When it is clear that the allegations contained in the Report could cause major damage to the reputation of Y-TWS as a whole (most sensitive cases); or
- b) Whenever the Local Case Manager of the Entity wishes to involve the Y-TWS VP Human Resources & Sustainability and Y-TWS Legal Director, notably because the Report involves a certain level of complexity, or
- c) Whenever the report concerns the local Case Manager or there is a potential conflict of interest.

3.2. Form and content of the Reports

Employees can always seek advice and discuss their concerns with their direct or indirect line manager. In cases where it appears from such exchange that the concern may fall within the scope of this Procedure, the manager must encourage the employee to make a Report to the abovementioned persons.

Authors of a Report should describe the facts they are reporting as clearly as possible, providing complete and precise information and documents to facilitate the processing of the Report.

In accordance with the principles set out in the Y-TWS Whistleblowing Policy, Y-TWS, going beyond the regulatory provisions, will generally admit any type of Report made in good faith⁸, except for those that relate exclusively to personal situations (such as interpersonal conflicts with those directly

⁸ Any Report made in bad faith will not be handled pursuant to the provisions of the Wb Internal Rules Book.

responsible) or those that are manifestly inadmissible, such as, for example, those⁹ made for the sole purpose of causing damage to the person reported. If the report is found to be intentionally false, the whistleblower will face disciplinary action.

4. Key steps of the reporting process

4.1. Investigation

Once a Report is received, it will be assigned to the appointed Case Manager responsible for handling the Report to assess its admissibility. If the report is deemed admissible, the Case Manager will start the investigation process. The Case Manager will continue the investigation and may contact the Whistleblower to get more information. Case Manager can also involve colleagues of the functions concerned to carry out and complete the investigation process.

The author of the Report will be provided with regular feedback on the progress of the processing of the Report, to the extent possible and be provided in writing, within a reasonable timeframe not exceeding three (3) months from the acknowledgement of receipt, with information regarding the Report.

4.2. Investigation report and follow-up action

If it is considered that the allegations are inaccurate or not sufficiently substantiated, the Report is closed without any follow-up actions to be taken.

If it is found that the allegations are substantiated, follow-up actions may be taken. Where applicable, any follow-up actions¹⁰ must be implemented within a reasonable period after the issuance of the investigation report, in coordination with the relevant departments.

5. Confidentiality, Privacy and Protection for Whistleblowers

The Y-TWS is committed to take all adequate measures to ensure the integrity and confidentiality of Report, at all stages of the evaluation process, with respect to:

- Identity of the author of the Report¹¹,
- Identity of the person(s) targeted by the Report,

⁹ False statements made knowingly and deliberately, any disclosure of misleading information, or any bad faith act. Any false Report could lead to disciplinary or legal action in accordance with applicable laws.

¹⁰ E.g. disciplinary measures, initiation of legal actions or report to an authority, termination of a third party business relationship, dedicated training, awareness-raising campaigns, revision of internal rules or processes.

¹¹ Unless with the author of the Report's express agreement.

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- Identity of the person(s) mentioned in the Report, and
- The facts that were reported and the information that was gathered during the evaluation process.

The Y-TWS ensures that no disciplinary action or Retaliation¹² is taken against the author of the Report or any person who assisted the author of the Report for a Report made in good faith, even if the reported facts subsequently prove to be inaccurate or unfounded or do not give rise to any proceedings or penalties.

6. Contact

Any questions or request for information about this Procedure must be addressed to the Yokohama TWS Legal via the following email address: whistleblowing@yokohama-tws.com. Please note that this email address **cannot** be used for reporting purposes.

¹² **Retaliation means:** any direct or indirect negative action taken because of an Alert. Such actions include threats, coercion, intimidation, exclusion, harassment, discrimination, reputational damage negative performance feedback unrelated to actual performance deficiencies, demotion or withholding of promotion, reassignment, transfer of duties, change in working conditions or hours, disciplinary measures, suspension, dismissal.

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Annex no. 1 - List of Policies relevant for WB

1. Anti-bribery and Corruption
2. Trade Compliance
3. Conflict of Interest
4. Competition Law
5. Environmental
6. Health and Safety
7. Appointment of Agents
8. Appointment of Consultant
9. Appointment of Distributor
10. Company Formalities
11. General Conditions of Sale
12. Purchasing Conditions
13. Appointment of External Counsel
14. Claims and Litigation
15. Dual Signatories
16. Signing of documentation
17. Documents Retention
18. Change of Structure
19. Privacy Policy

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Annex no. 2 – Reporting Form¹³

Company involved * _____

Whistleblowing subject *

Whistleblowing type *

Fact description *

Any annex to support the evaluation/investigation

Whistleblower email address

Whistleblower Name and Surname

Whistleblower mobile phone

Whistleblower professional status

Date/period when the fact occurred:

Company involved in the whistleblowing: place where the fact occurred

- IN OFFICE
 OUTSIDE THE OFFICE (insert the location and the address)

Location/Name and structure address

Person/s who carried out the reported fact

Other person who are aware and/or able to report about the fact

I declare to have read and to accept the Whistleblower Policy, WB Alert Line Procedure and the Privacy Policy (mandatory).

I authorize the process of special categories of personal data, with reference to the European Regulation no. 679/2016 (GDPR).

¹³ *Mandatory field