



Y-EMEA

ANTI-CORRUPTION POLICY



Foreword by the Y-EMEA Senior Leadership Team

DEAR COLLEAGUES,

Yazaki stands for competence, innovation, continuity and quality. Our ambition is to be a “corporation needed by society”, i.e., a trusted supplier of traditional and innovative automotive solutions, which will enable better mobility and connectivity. Yazaki is the preferred partner because of the quality of our products and services and our impeccable reputation on the market.

We are committed to conducting our business activities in full compliance with applicable laws, honestly and openly. In addition, our corporate values speak for respect, trust and integrity. Therefore, we do not tolerate any form of Corruption and will take any lawful measures to fight Corruption. We would like to make Corruption prevention and detection a priority not only because Corruption dilutes Yazaki’s credibility and could lead to high fines and reputational damages but also because it is our firm belief that Corruption undermines the rule of law, distorts competition and erodes the quality of life.

We expect you to read, understand and follow the Y-EMEA Anti-Corruption Policy, which contains binding rules for behavior by Y-EMEA employees, practical advice and examples. If you find yourself in a difficult situation, please speak up and seek advice. Turning a blind eye can never be the right solution.

We, your Y-EMEA Senior Leadership Team, thank you for making the right decisions every day and for acting in line with this Policy.

Thank you for your support,

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Chairman

Y-EMEA

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CEO

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Y-EMEA

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1. PURPOSE

In accordance with the Fundamental Management Policy, Y-EMEA Code of Conduct and Y-EMEA Regional Compliance Policy, Y-EMEA is committed to conduct all its business transactions in a lawful, ethical and transparent manner in all countries in which Y-EMEA performs or will perform business activities. Based on the conducted risk assessments, the purpose of this Anti-Corruption Policy (hereafter “Policy”) is to prevent Corruption by raising the employees’ awareness of the dangers of Corruption and to define the rules how the Company expects its employees to behave.

This Policy follows internationally accepted standards and good practices based on applicable laws and regulations with the intent to contribute to Y-EMEA’s effort to implement a solid Anti-Corruption Program.

This Policy is based on the principle of **zero tolerance for Corruption**. Therefore, violations of this Policy will not be tolerated and will be adequately sanctioned. Sanctions may include disciplinary measures (ranging from a reprimand to termination of the employment contract of the concerned Employee), and pressing of criminal charges.

2. SCOPE

This Policy is applicable to and binding on all Y-EMEA Entities and their Employees.

Although third parties are not directly bound by this Policy, Y-EMEA is committed to engaging only with those third parties who embrace the same lawful behavior and ethical standards, which are laid down in the Business Partner Code of Conduct.

The Policy prohibits bribes and other forms of Corruption and defines rules for (1) Gifts and Hospitality; (2) Donations and Sponsorships; and (3) handling Conflicts of Interest.

3. TERMS & DEFINITIONS

3.1. “Benefit”

Means anything of value (e.g., money, goods, services, favors, Hospitality and entertainment) that constitutes a direct or indirect advantage for the recipient or a third party (regardless of whether it is valuable to others) in relation to which recipient or the third party does not have a legitimate claim.

Commercial samples, which are reasonable and appropriate in scope, rebates documented in commercial agreements with Y-EMEA customers and suppliers do not constitute a Benefit under this Policy.

3.2. “Business Partners”

Means existing or potential (i) customers, (ii) vendors and suppliers of services or goods (including sub-contractors); (iii) resellers; distributors; and (iv) any other companies and individuals who perform services for or on behalf of Y-EMEA (e.g., agents and other third party intermediaries) both in the context of a single transaction or of a continuous relationship.

3.3. “Cash/Money”

means any form of currency (coins or notes).

3.4. “Cash equivalents”

means checks, money orders, gift cards, vouchers, tokens, crypto currencies.

3.5. “Company”

means any Y-EMEA Entity.

3.6. “Corruption”

means abuse of entrusted power or position for private gain, which takes the form of various criminal offences such as passive and active bribery of a Public Official or a Business Partner, including facilitation and extortion payments, trading in influence, etc.

3.7. “Donation”

means giving anything of value, whether in Cash/Cash Equivalent or in kind, voluntarily and gratuitously, i.e., without any exchange of consideration on the part of recipient, in support of a cause pursued by the recipient.

3.8. “Employee”

means a worker, an office worker or another person who is employed by any Y-EMEA Entity, regardless of the nature of the work, the manner of pay and the source of the funding, including volunteers, interns, temporary workers and agency workers, line and shift leaders, managers and supervisors, members of the management or supervisory bodies, etc.

3.9. “Hospitality”

refers to meals (food and/or beverages), travel and accommodation and other related incidental expenses. The term also refers to tickets and invitations to professional and social events.

3.10. “Gift”

means anything of value provided without corrupt purposes, voluntarily, irrevocably and gratuitously, i.e., without exchange of consideration on the side of recipient, usually to show respect and honor the relationship between giver and receiver.

3.11. “Policy”

means this Y-EMEA Anti-Corruption Policy.

3.12. “Political Contribution”

means anything of value, whether in Cash/ Cash Equivalent or in kind, provided, directly or indirectly, to a political party/ a related institution or to an individual having or running for a political office, or his/her Relative.

3.13. “Prevention of Corruption”

refers to the detection and elimination of the causes of and conditions for Corruption, through development and implementation of a system of appropriate measures, as well as deterrence against Corruption-related acts.

3.14. “Public Official”

- (i) means any person assigned and exercising a public service function (including officer, director, employee, representative, or agent), whether elected or appointed, whether permanent or temporary, whether paid or unpaid, irrespective of seniority, at:
 - any department, agency or instrument of a government and public administration at any level (national, regional, provincial, state, local or autonomous), whether legislative, executive or judicial, as well as at international organizations (EU, UN, ASEAN, etc.);
 - similar entities or agencies that exercise public functions;
 - state owned or state controlled companies or other entities;
 - political parties; and
- (ii) any individual running for or elected for political office.

3.15. “Relatives”

means spouses or partners, children, parents, siblings, in-laws, grandparents, grandchildren, and close friends.

3.16. “Sponsorship”

means contractually agreed award, in Cash/ Cash Equivalent or in kind, intended to further a specific cause of a sponsoring recipient in return for compensatory measures such as popularizing sponsor’s name, brand, contribution, or marketing sponsor’s products and services.

3.17. “Y-EMEA”/ “Yazaki”

means Yazaki Europe Middle East Africa NV and the entities and branches within its management scope.

Any reference to Y-EMEA/Yazaki in this Policy is a reference to any and all of Y-EMEA entities and branches.

3.18. “Y-EMEA Entity”

means any and all entities and branches within the management scope of Yazaki Europe Middle East Africa NV.

3.19. “Y-EMEA Senior Leadership Team ”

means Chairman, CEO, CFO, President EDS Business Division as well as President ECS Business Division of Y-EMEA.

4. RULES

4.1. APPLICABLE LAWS

Passive and active bribe is a criminal offence in all EMEA countries. Laws generally prohibit both bribery in the public and the private sector. Some laws apply worldwide and for all persons (e.g., the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA).

This Policy applies in every country where Y-EMEA does business, even if local law is more lenient. More stringent local laws or procedures always take precedence and may require the introduction of more detailed and/or specific rules.

4.2. PROHIBITION OF CORRUPTION

Company and Employees are forbidden to offer to or receive bribes from any individual, regardless of whether that individual is a Public Official or a Business Partner.

4.2.1. Corruption in the Public Sector

4.2.1.1. Bribery

Company and Employees are prohibited from giving, promising, offering, or authorizing payments of any type of Benefit, directly or through an intermediary, to any Public Official or a third party in order for the Public Official to act or refrain from acting in accordance with his/her duty (“**Bribe**”).

Example: offering money to a Public Official to induce or reward an action favorable to the Company such as granting a license or approving a subsidy.

4.2.1.2. Facilitation Payments

The prohibition on bribery applies to all unlawful payments regardless of the amount, including “facilitating” (or expediting) payments (jointly referred to as “**Facilitation Payments**”). Facilitation payments are usually small payments or other Benefits paid/

given directly or indirectly to a Public Official to speed up or perform with priority a routine governmental act of non-discretionary nature.

Example: facilitation payments for processing visas, customs clearances, providing police protection, supplying utilities like phone service, power and water.

4.2.1.3. Extortion Payments

If a Public Official or another person of power requests a Benefit and threatens with an act of violence if the Benefit is not provided, an Extortion Payment can be made to avoid the risks for life or limb of a Y-EMEA Employee.

The concerned Y-EMEA Employee has to notify their line manager and Y-EMEA RHQ Compliance Department immediately at compliance@yazaki-europe.com.

Please note that extortion payments are not allowed for mere financial risks or other business purposes (e.g., to avoid a project delay). An extortion payment is solely permitted when there is an immediate real risk for the life or limb of an Employee.

4.2.1.4. Trading in influence

Company and Employees are prohibited from promising or providing any Benefit to a Public Official or a third party in order to induce that Public Official to exert unlawful real or supposed influence over an outcome of a process that is subject to decision-making. It is irrelevant whether or not the influence is exerted or whether or not the supposed influence leads to the intended results.

Example: There is trading in influence if a Public Official is paid through the bank account of an offshore company to persuade the respective minister to award a public tender to the Company. Please note that the legal forms of advocacy do not constitute trading in influence.

The following **red flags** are not necessarily evidence of Corruption but should trigger careful consideration before you decide to proceed:

- ▶ Requests for payments in Cash;
- ▶ Requests for Donations to a charity organization sponsored by a Public Official or a close relative;
- ▶ Use of advisors, agents or other third parties who become part of the transaction at the express request or insistence of a Public Official, especially if those third parties are merely a shell company incorporated in an offshore jurisdiction;
- ▶ Excessive, objectively unjustified commissions to advisors or agents;
- ▶ No verifiable proof of the services is rendered and no proper invoice is submitted;

- ▶ Third parties related to or closely associated with Public Officials;
- ▶ Requests from a Public Official for a job or internship to be offered to a particular person without going through the regular application process.

What should you do if you are requested to give a bribe?

If a Yazaki employee is requested to give a bribe, he/she must:

- ✔ Inform the requesting party of Y-EMEA Anti-Corruption Policy and refuse to give a bribe.
- ✔ Note down the name of the Public Official and what happened.
- ✔ Report the case immediately to your direct line manager and Y-EMEA RHQ Compliance Department at compliance@yazaki-europe.com.

4.2.2. Corruption in the Private Sector

4.2.2.1. Bribery

Company and Employees are prohibited from promising, offering or giving, directly or through an intermediary, any undue Benefit to a person who in any capacity directs or works for a Business Partner (a private-sector entity), in order for that person to act or to refrain from acting, in breach of that person's duties (**active bribery**).

The Company's Employees are also prohibited from requesting or receiving by a person who in any capacity directs or works for a Business Partner, directly or through an intermediary, of any undue Benefit or the promise of such a Benefit, to act or to refrain from acting, in breach of that Employee's duties (**passive bribery**).

Example: A Business Partner offers to pay a fee to the bank account of a Relative of a Yazaki employee in order to motivate the Employee to offer a discount to that Business Partner during the negotiations on a long-term contract with Yazaki.

4.2.2.2. Favoritism

Favoritism occurs if a person abuses his/her position of power to obtain an advantage for a family member or an acquaintance.

Example: As an employee of Yazaki you are negotiating a large sales order from a Business Partner. During one of the meetings, the Business Partner offers to arrange for the order to be placed with Yazaki. In return, he asks Yazaki employee to arrange for an apprenticeship for his daughter without going through the regular application process.

The following **red flags** are not necessarily evidence of bribery but should trigger careful consideration before Yazaki employees engage with a Business Partner or in a specific transaction:

On the side of Business Partners

- ▶ A Business Partner with little or no experience is awarded a contract;
- ▶ Excessive commissions to Business Partners;
- ▶ Contracts with Business Partners that include only vaguely described services;
- ▶ An Advisor who is normally in a different line of business than that for which the Business Partner has been engaged;
- ▶ Invoices with a Business Partner lack appropriate supporting documentation;
- ▶ Purchased goods/services are not delivered.

On the side of Yazaki employees

- ▶ Lavish and unreasonable gifts and hospitality;
- ▶ Unnecessary/excessive purchasing;
- ▶ Lowest bidder not selected without reasonable justification;
- ▶ Contract splitting;
- ▶ Employee resistance to change a Business Partner, or ask for lower prices and more favorable conditions without reasonable justification.

What should you do if a Business Partner requests a bribe?

If you are requested to give a bribe to a Business Partner, you must:

- ✔ Inform the requesting party of the Y-EMEA Anti-Corruption Policy and refuse to give a bribe.
- ✔ Note down the name of the person requesting the bribe and what happened.
- ✔ Report the case immediately to your direct line manager and Y-EMEA RHQ Compliance Department at compliance@yazaki-europe.com.
- ✔ Monitor whether there is negative treatment of Y-EMEA and escalate the case to the supervisor of the requesting party.

You are expected to:

- ✔ document your business decisions and supporting rationales in a way that sufficiently demonstrates compliance with the requirements of this Policy and Y-EMEA processes and procedures.
- ✔ obtain all reviews and approvals mandated by Y-EMEA requirements in advance of any activity.
- ✔ provide supporting documentation for purposes of accurately recording all payments made via bank transfer, cheque or company credit card in Y-EMEA books and records.



Please note that there is no minimum threshold of the Benefit you provide or accept that will shield you from liability, if the Benefit is provided or accepted for corrupt purposes.






4.2.3. Actions by Intermediaries

Y-EMEA can be held liable for Corruption offences committed by its Intermediaries (advisors, agents, consultants, sub-contractors) acting for or on behalf of Y-EMEA. Therefore, Employees are not allowed to use Intermediaries for an action which they are prohibited to perform under applicable laws and this Policy. Willful ignorance is not a defense.






Yazaki requires its Intermediaries to act with integrity and to comply with anti-bribery laws. For further information, please check the Y-EMEA Business Partner Coded of Conduct.

Example: A Yazaki Customs Manager observes the extremely slow customs clearing process for delivery of supplies to an OEM abroad. A customs broker approaches the Yazaki Manager and offers to establish a fast lane process in return of a monthly payment.

The following **red flags** are not necessarily evidence of bribery but should trigger careful consideration:

-  Excessive commissions to Intermediaries;
-  Contracts with Intermediaries that include only vaguely described services;
-  Intermediaries related to or closely associated with a Public Official / Business Partner;
-  Intermediaries who became part of the transaction at the express request or insistence of a Public Official / Business Partner;
-  Payments to offshore bank accounts or through another individual or entity.

What should you do to ensure Intermediaries adhere to Y-EMEA Anti-Corruption Policy?

-  Conduct risk-based integrity and background checks before engaging an Intermediary.
-  Ask the Intermediary to familiarize herself/himself with and follow Y-EMEA Business Partner Code of Conduct.
-  Carry out appropriate and regular oversight of Intermediaries.
-  Make sure that the services to be provided by an Intermediary and the compensation structure are clearly defined.
-  Immediately inform your line manager and consult with Y-EMEA RHQ Compliance Department if it becomes clear or appears likely during the course of the relationship that an Intermediary is engaging in inappropriate or illicit practices.

4.3. GIFTS, HOSPITALITY AND OTHER BENEFITS

4.3.1. General Prohibition

Sometimes Gifts, Hospitality and other Benefits can influence third parties' decisions or create the appearance of Corruption. Therefore, Y-EMEA has adopted No-Gift policy with a very limited number of exceptions listed below. No-Gift policy means that requesting and accepting Gifts as well as promising, offering or giving Gifts in company dealings with third parties is prohibited. This rule applies irrespectively of whether the Gift is accepted/given directly or through third parties (e.g., agents, consultants).

4.3.2. Specific prohibition

A strict prohibition without exception applies to the following categories of Gifts:

- ⊗ Benefits prohibited by law;
- ⊗ Cash and Cash Equivalent;
- ⊗ Political Contributions;
- ⊗ Money transfer to a personal bank account when the Business Partner is a legal entity/ public authority unless a written contract with the Business Partner/ the public authority expressly provides otherwise.

To avoid any appearance of Corruption or undue influence, no Gift is allowed, even if it meets the exception requirements below, if the gift is given or accepted in the context of a direct business transaction or government decision (*e.g., there is a pending procedure or imminent decision on the side of a Business Partner or a Public Official which could or will affect Y-EMEA, its business activities, Y-EMEA managers or other employees*).

4.3.3. Exceptions from the General Prohibition on Giving/ Accepting Gifts and Hospitality

4.3.3.1. With respect to Business Partners

As an exception to the general prohibition, accepting and giving of the following benefits is permissible if they are allowed by law and are socially and culturally acceptable:

- ✔ Reasonable and appropriately priced drinks, snacks and meals in the context of business meetings;
- ✔ Reasonable and appropriately priced non-alcoholic drinks and food Gifts on the occasion of public holidays or other festivities (e.g., chocolate on the occasion of Christmas, New Year's Eve, Ramadan or their equivalent in other religious calendars). Please note that, in line with health and safety rules at the workplace, giving and accepting alcoholic beverages as a gift is absolutely prohibited;

- ✔ Reasonable and appropriately priced flowers on the occasion of public holidays and other festivities (e.g., International Women’s Day);
- ✔ Simple office and promotional materials (e.g., office calendars, notebooks, pens, biros, USB sticks) with advertising logo;
- ✔ Reasonable and appropriately priced invitations to events, the content of which is predominantly work oriented;
- ✔ Reasonable and appropriate travel and lodging expenses on the basis of a written contract.



Please consult the Anti-Corruption Policy of your Business Partner before you send a Gift or organize an event in line with the above exceptions. Some Business Partners might have stricter rules on Gifts and Hospitality.



Please inform your line manager if you receive a Gift in line with the above exceptions, which you will keep and/or share with the rest of your team.

Example: A supplier of Yazaki organizes a one-day open door event for its customers at a modest venue. The agenda includes product related presentations during the day and a dinner. The travel expenses are covered by customers. Y- EMEA can send a representative at this event as it falls into one of the above exceptions, and there is no tender process or alike with respect to that supplier in the near future.

Example: Yazaki organizes a tender for a canteen provider. One of the tender participants offers to the members of Y-EMEA procurement team free dinners at its nearby restaurant three days in a week within the next three months so that the procurement team can be convinced of the food quality and variety. The Y- EMEA procurement team is not allowed to accept this offer because it is lavish and thus unreasonable, and is made in the context of a pending tender process in which the supplier is participating.

Example: The Logistics Manager of one Y-EMEA entity receives a box of regular chocolate, a branded paper calendar and a simple notebook from one of the logistic partners as a Christmas present. Such types of presents are usual business practice in the country where the Logistic Manager works. The Logistics Manager can keep the presents, provided that she informs her direct line manager and there is no imminent decision which will or might affect that supplier.



Please note that the acceptance and offering of Gifts or **Hospitality which do not fall within the above exceptions** is permissible **only if:**

- The gift is allowed by law and any semblance of Corruption or undue influence can be excluded;
- The requestor submits a written request specifying the circumstances at hand

which justify a specific exception; and


- The specific exception is approved by two members of Y-EMEA Senior Leadership Team.


Example: A supplier wants to celebrate the successful cooperation with Y-EMEA and invites members of EDS Purchasing to the football World Cup final match. The supplier will cover the costs for a VIP lounge in the stadium, the hotel and the meals as well as the travel expenses. Thus, no additional cost will be borne by Y-EMEA. Although there is no pending or imminent decision with regard to that supplier, Y-EMEA Purchasing team is not allowed to accept the invitation according to this Policy because the event is not work-related and the offered hospitality is lavish and unreasonable. Because of the probability of undue influence, the members of Y-EMEA Senior Leadership Team should not approve the trip either.

4.3.3.2. With respect to Public Officials

Gifts and Hospitality granted to Public Officials are particularly susceptible to being considered a form of Corruption. In most countries, more stringent criminal law regulations apply to dealings with Public Officials than with business partners or private persons, mainly to ensure the impartiality of public authorities. Therefore, in dealings with Public Officials permissible gifts and hospitality are limited to:

- ✓ moderate and reasonably priced drinks, snacks and meals in the course of business meetings;
- ✓ moderate and reasonably priced gifts to Japanese ambassadors visiting Yazaki plants, which are typical and socially acceptable in the country of visit provided that no appearance of Corruption or undue influence is created.

 Any further benefits to Public Officials are only permissible if two members of Y-EMEA Senior Leadership Team have given their prior documented approval in writing. Such approval must only be granted if any semblance of Corruption or undue influence can be excluded, and a formal and documented approval of the Government Official's principal is present (if applicable).

 Under no circumstances can the exceptions above be used to circumvent the prohibition on facilitation payments or other forms of Corruption, which are prohibited by this Policy.

Example: A customs specialist brings small treats to customs officials every time he visits the customs office in order to speed up the customs clearance process. "Buttering up" of Public Officials, i.e., giving them small favors or benefits to influence their decision is in most cases a punishable offense, and is prohibited by this Policy.

4.3.4. How to deal with Prohibited Gifts and Hospitality

If you receive a Gift or are offered Hospitality against this Policy, you have to:

- ✔ Inform your line manager; and
- ✔ Reject the Gifts / Hospitality and send them back.

In order not to appear impolite, when sending back such benefits please inform the party providing the benefit that the Gifts/ Hospitality cannot be accepted due to Y-EMEA Anti-Corruption Policy. You can use the template letter in Appendix 1 attached hereto.

To the extent that a refusal or return delivery is not possible due to exceptional circumstances, the benefit shall be either disposed of, donated to an officially recognized charity or displayed or used in another way within the company (e.g., employee lottery, provision to members of another department). The goal is to remove the appearance of any undue personal advantage. Such extraordinary circumstance could be the benefit's physical characteristics (e.g. perishable food products, flowers) or cultural traditions (e.g. rejection / return perceived as an insult of the other party). If the Gift is kept and dealt with as described above, the party providing the Gift must be informed of the Y-EMEA Anti- Corruption Policy for his/her future reference.

4.4. DONATIONS AND SPONSORSHIPS

Following its commitment to be a socially responsible company, Y-EMEA makes Donations and Sponsorships in line with Y-EMEA Donations and Sponsorships Policy to create shared value and support local communities. This can only be achieved if Donations and Sponsorships are lawful and ethical. Specifically, Donations and Sponsorships may be given to legitimate organizations for charitable or other socially important purposes, which has been confirmed after appropriate due diligence checks, provided that **they are not used to circumvent the prohibition on Corruption, and do not create the appearance of undue influence.**

The following Donations and Sponsorships are prohibited:

- ✘ Donations and Sponsorships for the benefit of a particular individual or in support of his/her personal cause. As an exception, the support for Yazaki employees/families does not fall under the current prohibition.
- ✘ Donations in Cash or Cash Equivalents or via company credit/debit cards.
- ✘ Donations and Sponsorships in the context of a pending or imminent decision with respect to Y-EMEA, its business activities, managers or other employees.

Example: During a meeting with the city chief architect on a building permit for the benefit of a Y- EMEA entity, he indicates that donations are welcome in order to finance the renovation of a local school. The city chief architect also adds that the mayor will be running for an office for a second time and that such a donation will speed up the approval process. Although the donation will be made to an established

organization for a legitimate purpose, it is meant to disguise a bribe and is therefore not allowed under this Policy.

What should you do if you receive a request for a Donation or Sponsorship prohibited under this Policy?

- ✔ Refuse such a request;
- ✔ Inform your line manager, project lead and Y-EMEA RHQ Compliance Department at compliance@yazaki-europe.com;
- ✔ In the follow-up period, check whether any inexplicable difficulties arise on the part of the authorities during further implementation of a project. If this is the case, discuss with the project lead and the Y-EMEA RHQ Compliance Department whether to escalate the incident with the superiors of the Public Official who has requested the Donation/ Sponsorship.

Please note that Y-EMEA entities are allowed to participate in investment encouragement programs and make official commitments, usually agreed in a written contract, after obtaining all internal approvals and validations according to Ex-PL-Y-004 Approval Reporting Policy (KIAN).

For further information of causes supported by Y-EMEA and the process of approval for Donations and Sponsorships, please refer to the Donation and Sponsorship Policy. Please note that permissible Donations and Sponsorships must be transparent, i.e., properly recorded in the financial books and records of the relevant Y-EMEA entity.

4.5. RECORDKEEPING, EXPENSE REIMBURSEMENT, REPORTING REQUIREMENTS, CHECKS AND CONTROLS

Employees are prohibited to use books, ledgers and accounts to conceal Corruption.

To ensure transparency, all business transactions and financial flows have to be properly recorded, classified and documented, including those concerning the provision of Donations, Sponsorships, Gifts and Hospitality.

Gifts and Hospitality, which have been received, rejected or given, have to be reported to employees' line managers. At the discretion of a member of Y-EMEA Senior Leadership Team or the Y-EMEA RHQ Compliance Department respectively, Employees may be required to report Gifts and Hospitality provided to Employees by Business Partners.

Reimbursement of expenses for Gifts and Hospitality is allowed only if the provided Gifts and Hospitality are in line with this Policy. The HR Department in cooperation with the Finance Department are responsible for putting in place the necessary checks and controls.

What should do before you submit your expenses for reimbursement?

- ✔ Fill in and sign an expense report;
- ✔ Attach any and all accompanying documentation (e.g., cash receipts, invoices, tickets);

- ✓ Indicate the purpose of the Benefit. In case of Hospitality, please also indicate the number and the names of the people who received them;
- ✓ Check local policies and procedures by HR and Finance and Controlling Departments for further requirements and follow them.

4.6. MANAGING CONFLICTS OF INTEREST

This section of the Policy lays down the rules for identification, prevention and management of conflicts of interests. If conflicts of interest are not disclosed and resolved on a timely basis, they can trigger unethical behavior by Employees, whose professional judgement and objectivity are compromised, hindering the proper discharge of their duties and responsibilities.

4.6.1. What is a conflict of interest?

A conflict of interest situation occurs when the private interests of an Employee are partially or completely different from or competing with the interests of Y-EMEA. As a result, the serving of one interest may involve a detriment to the other.

A conflict of Interest under this Policy includes both an actual conflict of Interest (i.e., a conflict of interest that has arisen) and a potential conflict of interest (i.e., a conflict of interest that may arise given particular facts and circumstances). It also includes a perceived conflict of interest (i.e., a situation which may give rise to the perception of a conflict of interest), even where a conflict of interest may not in fact exist.

4.6.2. How may a conflict of interest occur?

A conflict of interest may result from opportunities an Employee has because of his/her position in the Company to influence relationships with an outside organization in ways that would lead to a direct or indirect personal advantage. In particular, conflicts of interest may arise in relation to personal interests (e.g., *selection of a Business Partner based on personal connections/preferences or selection of a Business Partner who is a relative or family member*), or economic interests (e.g., *personal interest in an economically disadvantageous decision for Y-EMEA entity due to a significant stake in a Business Partner*).

4.6.3. How do you identify, disclose and manage a conflict of interest?

4.6.3.1. Identification

Each Employee is responsible for identifying a conflict of interest by answering the following questions:

- (i) Do I make decisions on behalf of the Company (e.g. as a purchaser, person responsible for the selection of suppliers of goods / services etc.)?
- (ii) What are the interests of the Company in relation to this decision?
- (iii) Do I have personal interests which might be in conflict with the interests of the

Company?

(iv) If so, can these interests influence my decisions?

If the responses to above questions (i) to (iii) lead to question (iv) being answered with “yes”, a relevant conflict of interest exists.

A non-exhaustive list of relevant conflicts of interest is attached in Appendix 2 hereto for reference of Employees.

4.6.3.2. Disclosure

If an Employee finds that a relevant conflict of interest exists, he/she has to disclose that conflict of interest in writing to his/her line manager and responsible HR Business Partner. For Employees’ convenience, a template disclosure letter is attached in Appendix 3 hereto.

The circumstances giving rise to the conflict of interest can be disclosed anonymously. A full disclosure of the conflict of interest is only required where this is essential for handling of the conflict of interest.

Disclosure should always take place before any corresponding action or decision takes place. If circumstances change and a previously resolved conflict of interest becomes relevant, a subsequent disclosure is necessary.

Y-EMEA Management Team (ML1/ C-level/ Plant Managers and their direct reports) are required to fill in the disclosure letter in Appendix 3 once every calendar year and submit it to the respective HR Manager for review and actions (if necessary).

4.6.3.3. Resolution

Certain conflicts of interest may arise in relation to a single event (e.g., a transaction) and can usually be managed by one-off measures (e.g., *additional approval or review of the decisions of conflicted employees (four eye principle), introducing enhanced reporting obligations and closer supervision by the line manager of the conflicted employee, excluding the conflicted employee from the decision panel, etc.*)

Others conflicts of interest are persistent and need to be managed on an ongoing basis.

Subject to compliance with applicable labor law requirements and related internal HR procedures, this can be achieved by one or a combination of some of the following means:

(i) Toleration of the conflict of interest, provided that the conflict is fully and completely disclosed, and transparency created by such a disclosure is in itself

sufficient to resolve the conflict.

- (ii) Temporary or permanent change of the employee's duties or area of responsibility;
- (iii) Introduction of additional procedures, systems and controls;
- (iv) Relocation of the employee to another department or Y-EMEA entity; or
- (v) Avoidance of the service, activity or matter giving rise to the conflict of interest where the conflict of interest cannot be prevented or managed effectively using other means.
- (vi) Any other measure which resolves the conflict lawfully and effectively.

The selection of the measure to be taken shall be based on both (i) its effectiveness (i.e., does it resolve the conflict) and (ii) its proportionality (i.e., out of several equally effective measures the one that puts the least strain on the Employee shall be taken).

Responsible for resolving the conflict of interest are the respective line manager and HR Manager. In case of compliance concerns, questions of doubt or disagreement how to handle a conflict of interest, the line manager and HR Manager have to consult Y-EMEA RHQ Compliance Department.

4.6.3.4. Documentation

The original disclosure letter submitted by an Employee and the decision on the resolution of the conflict of interest have to be stored in the Employee's personal file, and destroyed after expiry of the retention period specified by applicable law. A copy of the above documents have to be provided to Employee upon his/her request.

4.7. REPORTING VIOLATIONS

4.7.1. Available Internal Reporting Channels

Any non-compliance with locally applicable anti-bribery and anti-Corruption laws and this Policy can be reported to Y-EMEA RHQ Compliance Department by any of the following means:



[YAZAKI EMEA SPEAK-UP LINE¹](#)

The online reporting channel is accessible 24 hours a day, 7 days a week in all Y-EMEA languages. The channel is confidential and protected. You can submit a report by disclosing your identity or anonymously.



E-mail

compliance@yazaki-europe.com



Mail

Y-EMEA Regional Compliance Officer,
YAZAKI Europe Limited, registered branch office Cologne
Richard-Byrd-Str. 4-6a,
50829 Cologne



In person

To book a meeting, please send an e-mail at compliance@yazaki-europe.com

For further information of the whistleblowing process, please refer to Y-EMEA Policy on Handling of Reports and Investigations of Violations (“Whistleblowing Policy”).

4.7.2. Internal investigations

Y-EMEA will take all reports of violations seriously and, if an investigation is warranted, conduct internal investigations in an objective and neutral manner. At the end of an investigation, if necessary, Y-EMEA will implement appropriate consequences, which may also include disciplinary sanctions.

4.7.3. Protection of whistleblowers

Y-EMEA does not tolerate any discrimination, intimidation or any other form of retaliation against whistleblowers. Such behavior constitutes a serious breach of Employee’s employment contract and can result in disciplinary sanctions.

¹ <https://yazaki-emea.reporting-channel.com/>

Reports made in bad faith (whistleblower had no factual indications to believe that the information reported was correct at the time when it was reported) are also subject to consequences in line with the Y-EMEA Whistleblowing Policy. In addition, reports in bad faith may violate national laws and be subject to related sanctions.

4.8. CONSEQUENCES OF VIOLATIONS

In some jurisdictions, Y-EMEA can be liable to prosecution if an Employee or another person associated with Y-EMEA bribes a Public Official intending to obtain or retain business or an advantage in the conduct of business for Y-EMEA. In addition to fines, Y-EMEA may suffer irreparable reputational damages undermining the trust in the Company by customers, suppliers and authorities.

At individual level, violations of this Policy and applicable anti-Corruption laws may result in criminal liability for the persons giving and accepting the bribe as well as any other person who has inspired or assisted with committing such an offence. Y-EMEA will also implement adequate consequences on a case-by-case basis in line with the “zero-tolerance principle”. This may include disciplinary measures, up to termination of the Employee’s employment contract in the event of serious disregard to the rules in this Policy.

4.9. COMMUNICATION

This Policy needs to be communicated to all existing and new employees in a binding manner.

4.10. TRAINING

4.10.1. Requirements for Training

Training is an essential measure for the prevention of corruption. Y-EMEA employees must therefore be trained in a risk-orientated manner in accordance with the internal training concepts.

Employees who are requested to participate in anti-corruption trainings must take part in the training. Non-compliance may be penalised to an appropriate extent.

4.10.2. Training Documentation

RHQ HR Department/ local HR Department keeps a record of trainings (handwritten or electronic confirmation of participation by Employees in LMS) for as long as the person is a Yazaki Employee as well as for a period of 10 years afterwards unless local law prescribes a different retention period.

4.11. CONTACT DETAILS

If you have any questions or concerns, or are in doubt, please do not hesitate to contact us at **compliance@yazaki-europe.com**.

4.12. FINAL PROVISIONS

This Policy enters into force as of 21 May 2024 (“**Entry-into-Force Date**”).

The Policy repeals the following documents as of the Entry-into-Force Date.

- (i) Ex-LG-Y-002 Anti-Bribery Policy: Gifts, Invitations and Other Benefits
- (ii) Ex-LG-xx-Y-003 Anti-Bribery Policy: Conflicts of Interest

This Policy is informed by risk assessments, is periodically considered in the Audit Plan of the Internal Audit Department and is subject to review every three years or earlier if a risk assessment requires so.

5. REFERENCES & RELATED DOCUMENTS

Section Number	References
	The Fundamental Management Policy
	Yazaki Europe Code of Conduct
Ex-LG-xx-Y-006	YEL Regional Compliance Policy
EA-PU-xx-F-75	Yazaki EMEA Business Partner Code of Conduct
	Y-EMEA Donation and Sponsorship Policy
Ex-PL-xx-Y-004	Approval Reporting Policy (“KIAN Policy”)
Ex-LG-xx-Y-004	Policy on Handling of Reports and Investigations of Violations (“Whistleblowing Policy”)
	<p>Internationally accepted standards and good practices</p> <ul style="list-style-type: none"> ▪ United Nations Convention Against Corruption (2003) ▪ OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997) ▪ Council of Europe Conventions on Corruption (1997-1999) ▪ FCPA, A Resource Guide to the U.S. Foreign Corrupt Practices Act ▪ U.S. Department of Justice Criminal Division Evaluation of Corporate Compliance Programs (Updated March 2023) ▪ UK Ministry of Justice, The Bribery Act 2010, Guidance about procedures which relevant commercial organisations can put into place to prevent persons associated with them from bribing <p>Transparency International, Business Principles for Countering Bribery</p>

6. Appendix

Section Number	Related Documents
Ex-LG-XX Y-008-A-01	Appendix 1 – Sample Letter for return of prohibited benefits
Ex-LG-XX Y-008-A-02	Appendix 2 - Examples of potentially relevant conflicts of interest
Ex-LG-XX Y-008-A-03	Appendix 3 - Form for reporting of conflicts of interest

