



# Y-EMEA Group

# Policy on Handling of Reports and Investigations of Violations ("Whistleblowing Policy")



## Foreword by the Y-EMEA Senior Leadership Team

DEAR COLLEAGUES,

We at Yazaki EMEA are committed to conducting our business activities in full compliance with applicable laws, honestly and openly.

As a corporation in step with the world and needed by society, our corporate values are based on respect, trust and integrity. We do not tolerate violations of applicable laws, our Code of Conduct and other Y-EMEA provisions and will take lawful action to identify and end such violation.

Yazaki employees and business partners are therefore encouraged to come forward with concerns of potential violations in relation to Yazaki related business conduct.

The applicable rules for handling such reports are contained in this Policy, which we expect you to read, understand and follow.

On behalf of the Yazaki EMEA Leadership Team you have our commitment that all reports will be looked into and dealt with in an objective, fair and neutral manner. This includes the dedication to the protection of good faith Whistleblowers and the implementation of adequate consequences in case of confirmed wrongdoing.

We, your Y-EMEA Senior Leadership Team, thank you for protecting Y-EMEA Group every day and for acting in line with this Policy.

Thank you for your support,

**Munenori Yamada**

*Chairman*

Y-EMEA

**Hans Lemmens**

*CEO*

Y-EMEA

**Ergün Tan**

*CFO*

Y-EMEA

**Andreas di Vece**

*President EDS Business Division*

Y-EMEA

**Jeroen Deen**

*President ECS Business Division*

Y-EMEA

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## 1. PURPOSE

Y-EMEA Group acknowledges that compliance with applicable laws and Y-EMEA Group’s internal rules is the basis for the business conduct of Y-EMEA Group and its Personnel. Y-EMEA Group’s success largely depends on whether its Personnel act ethical and with integrity, by following legal requirements and Yazaki internal rules.

Any violation of laws and internal rules as well as other Unethical Behavior (hereinafter Violations) is to the detriment of Y-EMEA Group and its Personnel. Violations must be avoided and, if applicable, identified and eliminated as soon as possible. For this purpose, the Company must be able to obtain knowledge of any Violation. This Policy therefore governs the handling of reports on Violations and related internal investigations.

Whistleblowers who disclose factual information on actual or potential Violations in good faith are not denunciators. Rather, they play a major role in ensuring that fundamental social, ethical and Y-EMEA Group values are upheld. Both Y-EMEA Group Personnel and Business Partners should, therefore, be able to report information on actual or potential Violations without having to fear retaliation.

## 2. SCOPE

This Policy governs Y-EMEA Group's handling of reports by Personnel or Business Partners of the Company on Violations.

The purpose of the Whistleblowing Management System governed by this Policy is to supplement the Company's existing reporting and communication systems. Whistleblowing is independent of complaints procedures in the usual sense.

To the extent applicable national law requires deviation from this Policy, the Policy shall be implemented and applied in line with such national law.

### 3. TERMS & DEFINITIONS

#### 3.1. "Company"

means each legal entity and branch of Y-EMEA Group.

#### 3.2. "Personnel"

means the Company's employees, including former employees and people in the pre-employment phase, as well as trainees and volunteers, shareholders or members of administrative, management or supervisory bodies.

#### 3.3. "Business Partner"

means existing or potential customers, suppliers (incl. sub-contractors), vendors, or resellers / distributors of the Company.

#### 3.4. "Senior Leadership Violation"

means Violations with involvement of members of YEMEA Senior Leadership Team which consists of Chairman, CEO, CFO, President EDS Business Division and President ECS Business Division.

#### 3.5. "Violations"

means actual or potential violations of applicable laws and Y-EMEA Group internal rules as well as Unethical Behavior.

#### 3.6. "Violations with Group Relevance"

means Violations of Competition law (cartels and illegal information exchanges contrary to applicable Competition law) or Corruption in relation to public officials (i.e. "Public Official", see Ex-LG-xx-Y-008 Y-EMEA Anti-Corruption Policy for definition).

#### 3.7. "Unethical Behavior"

means behavior not within the range of social common sense or contrary to the purpose of applicable laws and regulations.

**3.8. “Concerned Person”**

means a person which, according to the report of a Whistleblower, has committed a Violation or has taken part in a Violation.

**3.9. “Y-EMEA Group”**

means all legal entities and branches within the management scope of Yazaki Europe Middle East Africa NV (YEMEA) as Regional Headquarter for Europe, Middle East and Africa.

**3.10. “YC”**

means Yazaki Corporation.

**3.11. “YC CGLAD”**

means YC Corporate Governance & Legal Affairs Division.

**3.12. “Third Party”**

means the persons who support the Whistleblower or who are connected to the Whistleblower, such as colleagues or relatives.

**3.13. “Whistleblower”**

means any Y-EMEA Group Personnel or any person working under the supervision and direction of a Business Partner who has knowledge of (potential) Violations and reports a (potential) Violation to the YAZAKI EMEA SPEAK-UP LINE.

**3.14. “YAZAKI EMEA SPEAK-UP LINE / SPEAK-UP LINE”**

means the web-based Whistleblowing-Hotline operated by external service provider OneTrust on the Convercent platform, accessible through the following link:

[YAZAKI EMEA SPEAK-UP LINE<sup>1</sup>](https://app.convercent.com/en-US/LandingPage/3b082311-3702-ef11-a9ac-000d3ab9f062?_=1722425435444)

**3.15. “Whistleblowing”**

means the (also anonymous) disclosure of information by a Whistleblower about any existing or potential Violation in connection with the Company’s business to the YAZAKI EMEA SPEAK-UP LINE.

**3.16. “Policy”**

means this Policy.

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<sup>1</sup> [https://app.convercent.com/en-US/LandingPage/3b082311-3702-ef11-a9ac-000d3ab9f062?\\_=1722425435444](https://app.convercent.com/en-US/LandingPage/3b082311-3702-ef11-a9ac-000d3ab9f062?_=1722425435444)

## 4. RULES

### 4.1. BASIC PRINCIPLES FOR REPORTING VIOLATIONS

Y-EMEA Group encourage Personnel and Business Partners to use the YAZAKI EMEA SPEAK-UP LINE (SPEAK-UP LINE) for Whistleblowing and assure that any reported information can be submitted confidentially and without fear of retaliation.

The reporting of Violations as such is voluntary. Depending on the severity of the incident (for example, preparation of criminal offences, direct threat to life and limb), however, there may be an obligation under the employment contract to report or inform authorities.

### 4.2. RELEVANT VIOLATIONS

4.2.1. Personnel shall have the option to report on Violations, including violations of legal obligations and Y-EMEA Group internal rules as well as other Unethical Behavior which can be particularly harmful to the Company. This includes, amongst others Violations concerning:

- Competition law and other violations of EU law, as defined in the EU Directive on the protection of whistleblowers<sup>2</sup>;
- Discrimination, Harassment and violations of Human Rights;
- Accounting & Financial, such as Embezzlement, Fraud, Theft and Money Laundering and Tax related violations and Falsification of business documents;
- Corruption & Bribery (bribery and kickbacks, gifts and entertainment, conflicts of interest, donations & sponsoring);
- Information Security & Data Protection;
- Trade Compliance (Import-/ Export Control laws and regulations, including Anti-Terror and Sanction Regulations);
- Intellectual Property Rights;
- Environment, Health and Safety;
- Y-EMEA Code of Conduct and other Policies, Processes and other Internal Control Requirements.

Provided such Violation is related to the Company's business.

4.2.2. As such, mistakes made in the exercise of work by Y-EMEA Group Personnel as well as deviations from operational provisions and instructions shall not be deemed a Violation for the purpose of this Policy. Such performance related issues should rather be reported to the superior or competent HR Manager. By contrast, if there are objective indications for an (intentional) infringement of legal and/or Y-EMEA Group internal rules, this can constitute a Violation which can be reported to the SPEAK-UP LINE.

4.2.3. Concerns in relation to attendance, dress code and performance policy violations, inter-personal conflicts, favoritism, wage and hour disputes and other similar HR-related complaints do not concern Violations within the meaning this Policy. Neither do general complaints and requests

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<sup>2</sup> Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law.

without discernible link to a Violation (e.g. third party service offers, general complaints on a business relation etc.) fall within the scope of the Policy.

#### **4.3. WHISTLEBLOWER, REPORTING AND NON-EXAMINATION**

- 4.3.1. Whistleblower for the purpose of this Policy means any Y-EMEA Group Personnel, as well as trainees and volunteers, shareholders or members of administrative, management or supervisory bodies, or any person working under the supervision and direction of a Business Partner who has knowledge of (potential) Violations and reports a (potential) Violation to the SPEAK-UP LINE.
- 4.3.2. As part of their duties under their employment contract, Y-EMEA Group Personnel are obliged to assist in the clarification of Violations.
- 4.3.3. A report on a Violation should include a comprehensive description of the relevant facts, the persons involved, their actions, as well as related relevant documentation. An incomplete or ambiguous description may easily result in wrong conclusions and suspicions and make an objective evaluation difficult or impossible. It is therefore recommended that Whistleblowers disclose their identity to facilitate objective review, verification and protection of the interests of persons concerned by the report.
- 4.3.4. If a Whistleblower requests that his or her identity shall not be disclosed to the Company, such request is to be complied with (confidential reporting).
- 4.3.5. Reports concerning the privacy of Personnel with no relation at all to their conduct at the workplace will not be examined.

#### **4.4. YAZAKI EMEA SPEAK-UP LINE**

- 4.4.1. Whistleblowers should report Violations to the YAZAKI EMEA SPEAK-UP LINE.
- 4.4.2. The SPEAK-UP LINE is a web-based, protected Whistleblowing Hotline enabling Whistleblowers to report Violations related to Y-EMEA Group business. Reports to the SPEAK-UP LINE can be made by phone or by web reporting. Reports can be personalized or anonymous. In case of anonymous reports, it is not possible to determine the Whistleblower's identity via the SPEAK-UP LINE. When a report is submitted to the SPEAK-UP LINE, it is automatically registered in the system and a unique case number. When entering the case number, the Whistleblower can check online if the Company has already responded.

#### **4.5. INTERNAL AND EXTERNAL REPORTING, PUBLIC DISCLOSURE**

- 4.5.1. Upon request by the Whistleblower, the Y-EMEA Group Corporate Compliance Department in its capacity as Y-EMEA Group's internal reporting office shall arrange a personal meeting within a reasonable timeframe. With the consent of the Whistleblower the meeting can also take place by means of video and audio transmission.

- 4.5.2. Reports made to external reporting channels (clause 4.5.3) and public disclosure of information (clause 4.5.4) are not excluded by this Policy.
- 4.5.3. Whistleblowers may also make reports to the external whistleblowing channels on a national level as well as European Union institutions, bodies, offices or agencies. A list of external reporting channels can be found on the Y-EMEA Group Intranet site in the Compliance Section. However, we strongly encourage any Y-EMEA Group Personnel to use the internal reporting channels.
- 4.5.4. Furthermore, Whistleblowers may also disclose information publicly if
- They have first submitted an external notification and no suitable follow-up measures were taken within the deadlines or reprisals are to be expected, they have not received any feedback;
  - The violation may pose an immediate or obvious threat to the public interest because of an emergency, the risk of irreversible damage or comparable circumstances,
  - Evidence could be suppressed or destroyed, and/or
  - There is a risk of collusion between the external reporting office and the originator of the violation and due to other special circumstances, there are few grounds for the external reporting body to take effective follow-up action.

#### 4.6. REPORTING PROCEDURE

- 4.6.1. Any reports on Violations received through the SPEAK-UP LINE will first be checked as to their plausibility by the Y-EMEA Group Corporate Compliance Department.
- 4.6.2. If a report is deemed to be plausible it will be checked in an investigation.
- 4.6.3. Investigations are conducted in compliance with the following principles:
- Protection of Whistleblowers and assurance that it is not possible to trace back anonymous reports through the SPEAK-UP LINE;
  - No discrimination against Whistleblowers who make reports in good faith. A report shall be deemed to have been made in good faith if the Whistleblower, from his point of view, had factual indications to believe that the information reported was correct at the time when it was reported;
  - Investigations shall be conducted in an objective and neutral manner and in compliance with all applicable statutory requirements (in particular, as regards data protection and employment law);
  - Persons Concerned by the suspected Violation may not be involved in conducting the investigation (prevention of destruction of evidence and conflicts of interest);
  - Suspects shall be interviewed and given the opportunity to comment before a final determination, including consequences (including employment related sanctions) are decided / implemented.
  - The rights of the Persons Concerned by the underlying suspicion of a Violation shall be protected;



- “Zero tolerance”: in case of proven Violations, adequate consequences shall be implemented in accordance with Y-EMEA Group Guidelines on Consequences of Violations, which are attached hereto as **Annex 2**.

4.6.4. The process of handling reports on Violations and investigations is further described in the Whistleblowing Process, which is attached hereto as **Annex 1**.

#### **4.7. DUTIES OF PERSONNEL TO COOPERATE**

4.7.1. Within the scope of their obligations under their employment contracts, all Personnel are obliged to provide assistance to the investigating bodies. This includes, inter alia, the obligation to submit complete versions of requested business documents and to inform comprehensively and truly on business matters, unless this would conflict with statutory requirements.

4.7.2. Any person compromising an investigation by influencing witnesses or by agreements between witnesses commits a serious breach of his or her duties arising under his or her employment contract. Engaging in such behavior can have disciplinary consequences under employment law.

#### **4.8. PROTECTION OF WHISTLEBLOWERS**

4.8.1. The confidentiality of the Whistleblower's report shall be guaranteed.

4.8.2. Whistleblowers shall be protected by the Company. The Company shall provide assistance to Whistleblowers and be committed to deal with them in a professional and fair manner.

4.8.3. The identity of the Whistleblower and any third party mentioned in the report shall not be disclosed, unless there is a statutory obligation of disclosure. Such statutory obligation may apply, for example, in case of an official external investigation or inquiry within the framework of criminal proceedings. The same protection shall apply to such Third Parties who support the Whistleblowing or who are connected to the Whistleblower, such as colleagues or relatives.

4.8.4. Any kind of discrimination, reprimand, intimidation and any other retaliatory measure against a Whistleblower or a Third Party assisting a good faith Whistleblower constitute a serious breach of duties under the employment contract. Engaging in such behavior can lead to disciplinary measures under employment law, as well as the possibility of claims of damages.

4.8.5. Whistleblowers who report a Violation in bad faith shall face legal consequences which may include disciplinary measures under employment law.

#### **4.9. PROTECTION OF CONCERNED PERSONS**

4.9.1. The identity of persons who allegedly have committed a Violation or are involved therein (Concerned Persons) shall not be disclosed, unless there is a statutory obligation of disclosure. Such statutory obligation may apply, for example, in case of an official external investigation or inquiry within the framework of criminal proceedings.

- 4.9.2. If a reported Violation requires follow-up by initiating an internal investigation, Concerned Persons shall, in principle, be personally informed thereof prior to completion of the investigation.
- 4.9.3. Concerned Persons shall be given the opportunity to comment on the alleged Violation as early as possible, unless this could prejudice the confidentiality and/or effectiveness of the Investigation.
- 4.9.4. If it turns out at an early stage of an internal investigation that the reported suspicion of a Violation was unfounded, information and hearing of the Person Concerned may be waived.

#### **4.10. COMMUNICATION AND AWARENESS**

Personnel shall be informed about this Policy which shall be supplemented by communication measures for raising employee awareness of the YAZAKI EMEA SPEAK-UP LINE and principles applying to Whistleblowing.

#### **4.11. RETENTION PERIODS**

Personal data shall be stored and deleted in accordance with the applicable statutory requirements.

#### **4.12. DATA PROTECTION**

- 4.12.1. The legal basis for the processing of personal data is to enable the Company to comply with the legal obligations under applicable laws on the protection of persons who report breaches of law, to the extent this is required to exercise and fulfil the rights and obligations arising under applicable law.
- 4.12.2. As regards the handling of reports, personal data shall be collected and processed only to the extent permitted under this Policy and under applicable data protection laws. The Company shall comply with the data protection principles, especially in respect of data minimization, i.e. ensure that any use of personal data is limited to what is adequate, relevant and limited to allow the Company to comply with applicable laws. Further, data should always be kept accurate and protected to comply with the integrity and confidentiality principle.
- 4.12.3. The communication, transmission or other disclosure of personal data to third parties shall only be carried out to the extent permitted by data protection law.
- 4.12.4. The storage and deletion of personal data are subject to the provisions of above clause 4.11.
- 4.12.5. Further, the Company will comply with notice obligations under applicable data protection laws, taking into consideration the specifics not to endanger any internal investigations and perform notices in the compliant time and form.

#### **4.13. MISCELLANEOUS**

- 4.13.1. This Policy replaces any existing policies governing the handling of Reports and Investigations on Violations.