

Yokohama Rubber Group Anti-Bribery Policy

1. Observance of this Policy

1.1 The Yokohama Rubber Co., Ltd. and the respective companies of the Yokohama Rubber Group (including domestic and overseas companies; hereinafter collectively referred to as the "Yokohama Rubber Group") hereby declare, and officially announce, to observe the "Yokohama Rubber Group Code of Conduct".

1.2 The Yokohama Rubber Group will familiarize its directors and employees (collectively, "Members") of the "Yokohama Rubber Group Code of Conduct" and this Policy, as well as encourage Members to observe the same through education and disciplinary programs, and manage and supervise Members on their observance of the same.

2. Prohibition of bribery

2.1 Members must not offer, promise or provide monies or other benefits ("bribes") to government employees, foreign government employees, officers and employees of public institutions, state enterprises or government-linked companies, officers or employees of private companies subject to commercial bribery, or any other person who may become the object of bribery (collectively, "Government Employee, etc.") with the purpose of gaining unjust profit through the performance or non-performance of official duties or services, or which may be interpreted as being for such a purpose. The offer, promise or provision of bribes described above includes any indirect offer, promise or provision that is made through any third party including professionals who offer advice or engage in negotiations on our behalf, trading firms, and distributors.

2.2 When a Member receives a request for a bribe from a Government Employee, etc., such Member shall refuse the request.

2.3 Even when a Member is offered a bribe in a country where the offering of facilities to an employee of a private company does not constitute bribery, such Member shall not receive such bribe ("acceptance of bribe"), and shall refuse the offer.

3. Points to consider upon expending monies, etc.

3.1 Expenditure based on the reasons set out in each of the following items that is to be made under circumstances where it would not be misunderstood as being for the bribe described in Paragraph 2.1 must be made pursuant to proper financial and accounting procedures. When the expenditure is made within a reasonable range upon obtaining the approval of the authorized approver, as a general rule, such expenditure will not be prohibited.

3.1.1 Social costs such as travel expenses and meal expenses involving a Government Employee, etc., support money to be paid for regional activities, donations to organizations, and other social expenses that are permitted under applicable laws.

3.1.2 Costs required for conducting activities to gain the consumers' understanding of the products and services of the Yokohama Rubber Group that are permitted under applicable laws.

3.1.3 In cases where it is essential to hire an attorney, consultant or any other professional (collectively, "Agent, etc.") upon dealing with a Government Employee, etc. due to the business practice of the country or territory where the deal is to be made, fees to be paid to the hired Agent, etc.

3.2 Yokohama Rubber Group will create, organize and store the following records so that, when expenditure is made based on any of the reasons set out in Paragraph 3.1.1, Paragraph 3.1.2, or Paragraph 3.1.3, such records can be readily disclosed in response to inspections by public institutions.

3.2.1 Records which certify that the expenditure was made pursuant to proper financial and accounting procedures and upon obtaining the approval of the authorized approver.

3.2.2 In the case of Paragraph 3.1.3, grounds demonstrating that the services consigned to the Agent, etc. were appropriate and the service fee was reasonable, and a list of the hired Agents, etc.

4. Points to consider upon receiving monies, etc.
 - 4.1 Members must not receive facilities, or request or promise the reception of facilities, in relation to their job duties excluding the case permitted under Paragraph 4.2.
 - 4.2 Members may receive facilities upon obtaining the approval of the authorized approver.

5. Measures to be taken in the occurrence of risks
 - 5.1 When a Member receives a request for a bribe from a Government Employee, etc., or discovers or learns of a case where a bribe was actually offered, promised or provided, or of the possibility thereof, such Member shall promptly use the Yokohama Rubber Group's Whistle-blowing System and notify the Whistle-blowing Hotline. The same shall apply to cases where such Member discovers or learns of a case where a bribe was accepted, or of the possibility thereof.
 - 5.2 The Yokohama Rubber Group will impose strict disciplinary action against any violator of this Policy based on its Work Rules and other internal rules and regulations.

Note: The objective of this Policy is to prohibit the violation of various anti-bribery regulations including crime of bribery.