

Speak-up (Whistleblower) Policy

of

**Hino Motors Sales India Private Limited
("HMSIN")**

Effective Date: April 1, 2023

Last updated: 4/1/2023

Next update: 4/1/2024

Managing Director	Director	Compliance Responsible
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1. Objective and Scope

Consistent with two of the Toyota Way 2020 pillars, Show Respect for People and Continue the Quest for Improvement, it is important that employees and stakeholders feel comfortable bringing forward workplace concerns, including concerns about the Code of Conduct, fraud¹, corruption², misconduct³ (discrimination, harassment, etc.) and other violations of laws, policies, and regulations. By speaking up and raising concerns, we are living our Hino values and doing the right thing. This protects our license to operate.

Hino Motors Sales India Private Limited (“HMSIN” or “the Company”) has a standard approach for receiving, screening, handling, and reporting any incident or suspicion of violations of laws, regulations, policies, and the HMSIN Code of Conduct to the responsible team. This standardized approach allows for a transparent and accountable process for handling Speak-Up reports and related investigations and investigation handling program as well as encourages all stakeholders to comfortably raise concerns in good faith.

This Policy applies to all persons working for HMSIN, including directors and other officers, regular employees, fixed-term employees, short-term employees, part-time workers, dispatched workers, and temporary workers (“Employees”). This Policy also sets out a series of options for Speak-Up reporting including anonymous reporting.

2. Policy Guidelines

While it is not possible to describe all the circumstances in which reporting may be appropriate, below are general guidelines regarding how those reports should be made and how they will be handled, in line with HMSIN’s commitment to providing safe reporting channels. This includes concern involving Employees of all ranks (including the Managing Director, members of the board, and executives), both permanent and temporary, as well as third parties and Business Partners related with HMSIN commercial activity. *Refer to the Code of Conduct and Anti-Bribery and Anti-Corruption Policy for more details on reportable concerns.*

Employees have an obligation to report questionable matters regarding any incident or suspicion of violations of laws, Company Regulations and the HMSIN Code of Conduct in accordance with this Policy. All employees are also expected to fully cooperate and be truthful throughout the reporting and investigation process. Retaliation against employees for making good-faith reports is strictly prohibited. *Refer to the Non-Retaliation Policy for more details.*

3. Policy Procedures

3.1 Reporting Channels: When encountering suspicious activities that may constitute a violation of the Code of Conduct, such as fraud, corruption, or misconduct, or to report any other concern related to harassment and discrimination, all employees shall report, in good faith, through at least one of the following Speak-Up channels:

Internal channels:

- I. In person: Employees can report to their Supervisor, Human Resources, or the Compliance Responsible.
- II. Email: corporate@hino.co.in

¹ Wrongful or criminal deception intended to result in financial or personal gain.

² Dishonest or fraudulent conduct (such as bribery) by a person in a position of trust in order to gain an undue advantage.

³ Unacceptable or improper behavior by an employee or professional person. Examples include harassment, discrimination, bullying, etc.

III. Phone: +91 22 4287 3400

Remark: If a report is made to a supervisor, the Employee is required to document the report and provide details to the Compliance Responsible.

Reported incidents must be based on actual facts without prejudice and without ulterior motives. The reporting of allegations known to be false or for malicious purposes may be subject to disciplinary action in accordance with the Code of Conduct and any related policies as well as legal action. *Refer to the Code of Conduct and Employee Compliance Manual for disciplinary actions.*

- 3.2 Anonymous Reporting:** HMSIN provides all reporters the right to report an incident anonymously unless the reporter is willing to voluntarily disclose his/her identity. However, reporters are encouraged to disclose their name and/or contact information or indicate any concerned person who can provide additional information. Details regarding the incident are necessary to be able to conduct an investigation. Should the report not have sufficient information to conduct an investigation, the Compliance Responsible may close the case for lack of identifiable information until that identifiable information becomes available. *Refer to Appendix A for information on report requirements.*
- 3.3 Confidentiality of Information:** The Company will keep reports of concerns and investigations pertaining thereto confidential to the extent possible, consistent with the need to investigate fairly, and cooperate with governments and legal obligations, including disclosure in litigation. HMSIN will not disclose or discuss the results of the investigation with anyone other than those who have a legitimate need to know. HMSIN shall be responsible for maintaining and safeguarding case information and related reports. The Company may disclose the investigation results in training without identifying the names or departments of the people involved.
- 3.4 Investigations:** Investigations will be fair, impartial, well-planned, and thorough. Investigations will be carried out by the Investigations Team, which will be determined by the Compliance Responsible, based on the nature of the reported matter. Members of the Investigations Team can be from Human Resources or other relevant functions as needed. The Compliance Responsible will ensure members of the Investigations Team will not include Employees associated with the allegation. In the event that any member of the Investigation Team is associated with any allegation, the Compliance Responsible has the authority to remove such members from the Investigation Team and select new members to fill the vacancy. All Employees are expected to respect the confidentiality of investigations and fully cooperate by providing truthful accounts and documents in response to information requests. Employees who fail to cooperate, or otherwise impede an investigation, may be subject to disciplinary actions in accordance with the Code of Conduct or Employee Compliance Manual.

Executives, Management, and supervisors are responsible for communicating this Policy to new hires and refreshing the information contained in this Policy to existing employees annually. Executives and Management will continuously emphasize the importance of the Speak-Up program to both Employees and Business Partners/Third Parties.⁴

4. Speak-Up Culture

There will be no reprisals or retaliation taken against any employee who reports, in good faith, a suspected or known violation of laws, regulations, or policies and the HMSIN Code of Conduct. The reporters, who report in good faith, will be protected from retaliation in the form of adverse

⁴ Any person or organization that performs services for or on behalf of HMSIN, including but not limited to distributors, dealers, agents, intermediaries, independent contractors, consultants, representatives, joint venture partners, dealers, accountants, lawyers, lobbyists, customs brokers, logistics companies, and supply-chain partners

consequences or employment actions such as victimization, harassment, demotion, compensation decreases, penalty, and termination. Any employee who engages in retaliatory behavior towards a real or suspected reporter will be subject to disciplinary action up to and including immediate termination. *Refer to the Non-Retaliation Policy for more details.*

In case the investigation determines that the allegation has merit or is materially true, the Company reserves the right to take all appropriate actions against the offending Employee, including termination, reporting the activities to appropriate government authorities, and pursuing other civil and/or criminal legal actions. *Refer to the Code of Conduct for more details about disciplinary actions.*

5. Appendix

- **Appendix A** – Report Requirements (Guidelines)
- **Appendix B** – Speak-up Report Form

APPENDIX A to Speak-Up (Whistleblower) Policy: Report Requirements (Guidelines)

Report Requirements:

The reporter should provide, if available, the following information as part of their reporting:

- Name(s) of the suspected individual(s);
- Date(s) and time(s) when the incident(s) occurred;
- Location(s) where incident(s) occurred;
- Details of incident(s) occurred;
- Circumstances surrounding how the incident(s) occurred; and
- Estimated frequency of the incident(s).

Reported incidents must be based on facts without prejudice and without ulterior motives. The reporting of allegations known to be false or for malicious purposes may be subject to disciplinary action in accordance with the Code of Conduct, any related policies, and laws.

Note: If the reporter is unable to provide all the required information on the initial report, the report should still be taken, and follow-up will take place, if possible, with the reporter (and other individuals, as needed) to gather further information about the incident.

Report Optional Information:

Reporters are encouraged, but not required, to provide any additional information that they can on the following:

- Names of additional individuals who may be aware of the incident(s);
- Recommendations and expectations from reporters;
- Evidence they may have obtained (if any);
- General information about the reporter: area, position, years of service (if willing to provide);
- Name and contact information of reporters (if willing to provide); and
- Any other information related to the activity being reported.

APPENDIX B to the Speak-Up (Whistleblower) Policy: Speak-Up Report Form

**Hino Motors Sales India Private Limited
Speak-Up Report Form**

Office Use Only

Case No.	
Receive Date	
Registered by	

I would like to report potential Code of Conduct or law and regulation violation(s) as follows:

Name(s) of Person(s) Involved:

Code:	
Position:	
Department:	
Section:	
Line:	

Date of violation:

Time of violation:	
Location:	

Description of violation:

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Evidence and/or witnesses:

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Whistleblower/Reporter name:

Phone:	
Email:	
If other method of contact preferred, please specify:	