

## **ANTI-BRIBERY AND CORRUPTION POLICY**

This Policy supplements the TTESA Anti-Bribery Policy and is subject to its requirements.

It is our policy to conduct all business activities in an honest, ethical, and transparent manner. We are committed to acting professionally, fairly, and with integrity in all of our business dealings and relationships. We will comply with all applicable laws and regulations relating to the prevention of bribery and corruption in every jurisdiction in which we operate. In particular, we are committed to complying with the UK Bribery Act 2010 and all other relevant anti-bribery legislation, both in the UK and abroad. The Company strictly prohibits employees, officers, and representatives from offering, giving, soliciting, or accepting bribes or engaging in any form of corrupt practice.

### **BRIBERY**

Bribery means giving someone a financial or other advantage to encourage or induce that person to perform their functions or activities improperly, or to reward that person for having already done so. Improper performance means a breach of expectation of good faith, impartiality or trust in respect of the activity being performed.

Occasionally it may be appropriate to express gratitude to a supplier if a service has been carried out in an exceptional manner. Such expression might take the form entertainment or hospitality. Appropriate hospitality given or received is not prohibited so long as the following requirements are met:

1. The hospitality is not lavish
2. It is appropriate in the circumstances, e.g. small gifts given at Christmas time
3. It is not made with the intention of influencing a third party to obtain or retain business or a business advantage
4. It is not made in exchange for favours
5. It does not include cash or cash equivalent (such as gift vouchers)
6. It is given openly, not secretly

All expense claims for gifts, entertainment or hospitality must give full details that demonstrate that the above requirements have been met. Such details should include:

- a) Name of recipient of gift or names of individuals entertained and the company they represent
- b) Nature of the gift or type of hospitality provided (e.g. lunch, dinner etc.)
- c) Type of venue where the entertainment takes place
- d) Reason for the entertainment or hospitality. It is not acceptable to provide hospitality with the expectation of obtaining a business advantage. However, it is acceptable if the idea is to use the occasion to provide further information about our Company or to explain certain unique features about Toyota Tsusho group.

### **Record keeping**

We must keep financial records and have appropriate internal controls in place which will evidence the business reason for making payments to third parties. When completing the Company's standard approval form (e.g. for purchase of assets, bad debt write-offs, business investments and loans) make sure you always clearly state the reason for the expense.

All supplier invoices must be reasonable in relation to the goods or services being purchased and must bear sufficient description that shows that the payment does not include any element that might be considered to be a reward for obtaining business.

All accounts, invoices, memoranda and other documents and records relating to dealings with clients, suppliers and business contacts, must be prepared and maintained with strict accuracy and completeness. Such documentation must be retained for at least 7 years.

### **Monitoring and Review**

Ongoing auditing is carried out by Accounts staff to check that:

- a) invoices and similar documents are accurate and complete and do not include any element that might be construed as being solicitation fees or bribery
- b) payments made to third parties appear reasonable in relation to the services performed

Human Resources department (HR) provides a whistleblowing facility, whereby employees can report any suspicion of corrupt behaviour confidentially. Please don't hesitate to contact HR (anonymously if you wish) if you suspect a bribe is being offered to or by someone connected with Toyota Tsusho group.

### **Risk Assessment**

Ongoing risk assessment is carried out by Legal & Risk Management (Legal & RM). This involves analysing our trade by a) country, with special attention to India, Russia, Brazil and China, b) sector (public or private), c) transact type, and d) business partnerships. This will give an idea of the extent of the risks and where the risks are. To assist such assessment, please advise Legal & RM whenever you are trading or intend to trade in countries where bribery is quite common, such as Brazil, Russia, India or China.

### **CORRUPTION**

Corruption is the Receiving a bribe includes obtaining any advantage with the intention of performing a relevant function or activity improperly. The term "relevant function" means any activity associated with your job. Such receipt of a bribe or advantage is regarded as corruption and will be dealt with under formal disciplinary procedures. If the gift is of significant value, the offence will be treated as gross misconduct.

Any member of staff who receives a gift from any sort of business contact must disclose that fact to his/her line manager. If the line manager, having made all necessary enquiries (with Human Resources or Risk Management), decides that the gift might constitute a bribe or other inducement, the employee will be required to return the gift to the donor with a polite note explaining the Company's policy. In exceptional cases, for example where the Company decides that the gift was made as a token gesture of the donor's gratitude for a service carried out to a very high standard, the recipient will be allowed to retain the gift, provided it is proportionate. Promotional gifts such as stationery, which are not of significant value, are exempt from this policy and need not be disclosed.

Acts or potential acts of bribery and/or corruption will always be taken seriously and has severe consequences for the individual and the Company. Employees have a duty to disclose any concerns about bribery (or any other unlawful activity) whether in relation to other staff members, contractors or themselves. Employees should make themselves aware of the Company's Whistleblowing Policy and Procedure and report their concerns, in confidence, as soon as practicable.

## RELATED INFORMATION

### HISTORY

Established: 20 January 2012

Revised: 30 September 2026

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#### TOYOTA TSUSHO U.K. LTD

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