

Whistleblowing Policy

Objective:

This policy has been developed in compliance with EU directive 2019/1937, Whistleblowing Directive, to encourage and protect those who report incidents of abuse within iiyama that breach EU laws, causing serious harm to public interest. In order to, uphold the integrity of iiyama, it is important that employees feel safe to raise the alarm or “blow the whistle” on illegal activities or activities that endanger the public.

Scope:

This policy covers all persons who have working relationships with iiyama including:

- Employees, trainees/interns, volunteers & candidates in the recruitment process
- Independent third-party contractors, subcontractors, and suppliers
- Facilitators who assist the whistle-blower in the reporting process
- Third persons connected with the reporting persons who could suffer retaliation (colleagues or relatives)
- Legal entities owned by the person reporting an incident, or anybody who is otherwise connected to the reporting person in a work-related context.

What Complaints Are Covered By The Whistleblowing Policy?

This policy specifically covers reports on incidences or practices that breach EU law and put public interest at risk. This could refer to information that show that a breach in the law that has already occurred, is currently occurring or will likely occur in the future.

It is also possible that the information being reported does not directly indicate a breach in a law, but a possible attempt to conceal activity that is unlawful. Other examples include complaints about actions that are being taken to undermine or contradict laws. There are many ways that laws can be breached with some possible risk areas outlined below:

- Public procurement
- Financial services, products & markets, money laundering, terrorist financing
- Product safety and compliance
- Protection of the environment
- Public health
- Consumer protection
- Protection of privacy and personal data, network & information systems

To help determine if a complaint should be under the scope of this policy, these questions should be asked:

1. Is there possible illegal activity or concealment of illegal activity?
2. Is there a danger to the public?

What is not considered Whistleblowing Activity?

Complaints in a work-related context of a personal nature, in which no law is compromised, are not considered whistleblowing activity. For example:

- Complaints about not receiving a pay rise despite good performance
- Receiving poor treatment from colleagues or manager

In these examples, there is no danger to the public and no law being broken. These incidents can still be raised with HR or management and will be taken seriously (refer to Internal Reporting Procedure).

How are complaints dealt with differently if they fall under the scope of the Whistleblowing Policy?

All complaints made using the internal reporting procedure will be taken seriously, confidentially and with a strict “no retaliation” policy in place. However, for any complaint under the Whistleblowing Policy, there are additional channels that can be used to report incidents or information at a National Level. Under the Whistleblowing policy, employees are also afforded protection from retaliation.

Reporting Channels

There are three main methods of reporting your suspicions or raising concerns if you need to raise attention to allegations of crimes or suspected misconduct.

i. Internal Reporting Channel

If you suspect that wrongdoing is taking place at work, it is advisable to first report this using iiyama’s internal reporting channels (See Internal Reporting Procedure), including MCJ Global Hotline (below).

- Contact the Whistle Blowing Contact Center, Deloitte Tohmatsu Risk Services Co., Ltd. using by writing a report (in English) and sending it to mcj-globalhotline@deloittewb.com

Using internal reporting channels in the first instance will ensure that the relevant information will reach the people closest to the source of the problem, most able to investigate and with powers to remedy it, where possible.

How are you protected if raising a concern via MCJ Global Hotline?

If you request to remain anonymous when you make your report, we will respect your request.

In order to safeguard data subjects, where the information regarding whistleblowing has leaked, in such a case, the anonymity shall be lifted, and the profile of the data subject may be disclosed to the department having the responsibility for the protection of the data subjects.

Where the inquiry is made from the data subject to the processor on the personal information, the anonymity shall be lifted in order to take appropriate action and to safeguard the data subject, in such a case, the profile of the data subject may be disclosed to the department having the responsibility over the protection of the data subjects.

ii. External Reporting Channels

Alternatively, EU countries may have established external reporting channels for whistle blowers managed at a national level. The owners of these external channels may also provide guidance to the reporting person in this process. Specifically, they may support in the following ways:

- assess whether the complaint falls under the Whistleblowing Directive
- provide advice and support in making an internal report
- provide advice about dealing with the consequences of an internal report
- inform the reporters of their rights and obligations
- offer psychosocial support for the unpleasant consequences and stress that the report can entail

iii. Public Disclosures

A person may also make a public disclosure of information. This is not a recommended channel to share a complaint, as reporting persons will not be protected under the Whistleblowing policy unless:

- Internal or external reporting channels were used first without any appropriate action taken within appropriate timeframes (see Internal Reporting Procedure)
- There are reasonable grounds to believe that there is imminent danger to public interest where there is an emergency or risk of irreversible damage
- There are reasonable grounds to believe that there is a risk of retaliation or insufficient investigation or collusion by the owner of the external reporting channel

Protection for Whistle-Blowers

In compliance with iiyama's internal reporting procedure, employees who report incidents at work will not suffer from any retaliation due to their complaints. Under the scope of the Whistleblowing policy, further protection is provided to people reporting criminal offenses or allegations of public endangerment under the following conditions:

- i. They had reasonable grounds to believe that the information on breaches reported was true at the time of reporting and that such information fell within the scope of the EU Directive on Whistleblowing
- ii. They reported either internally using the internal reporting channel or externally using the nationally assigned reporting channels or,
- iii. They made a public disclosure under the provisions outlined in section (Public Disclosures)

If a complaint is made which falls under the scope of this policy, the following actions will be prohibited:

- suspension, lay-off, dismissal, or equivalent measures;
- demotion or withholding of promotion;
- transfer of duties, change of location of place of work, reduction in wages, change in working hours;
- withholding of training;
- a negative performance assessment or employment reference;
- imposition or administering of any disciplinary measure, reprimand, or other penalty, including a financial penalty;
- coercion, intimidation, harassment, or ostracism;
- discrimination, disadvantageous or unfair treatment;
- failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;
- failure to renew, or early termination of, a temporary employment contract;
- harm, including to the person's reputation, particularly in social media, or financial loss, including loss of business and loss of income;
- blacklisting on the basis of a sector or industry-wide informal or formal agreement, which may entail that the person will not, in the future, find employment in the sector or industry;
- early termination or cancellation of a contract for goods or services;
- cancellation of a license or permit;
- psychiatric or medical referrals

In the event that any of these actions (or other detrimental actions not stated) occur towards the reporting person and this is perceived as retaliation, iiyama must provide substantiated evidence to show that this was not motivated by retaliatory action.