

**Anti-Bribery Policy**

<b>Policy Title</b>	Anti-Bribery Policy
<b>Policy Number &amp; Version</b>	POL-513
<b>Last Revision Date</b>	12/5/2023
<b>Category</b>	Global Compliance & Ethics
<b>Audience</b>	Global
<b>Department Issued By</b>	Global Compliance & Ethics
<b>Policy Owner</b>	VP, Global Compliance & Ethics

**TABLE OF CONTENTS**

1. Purpose .....	1
2. Scope .....	2
3. Definitions .....	2
4. Policy .....	3
4.1. Prohibition of Bribery .....	4
4.2. Facilitating Payments .....	4
4.3. Extortion or Duress .....	4
4.4. Gifts, Travel, Meals and Entertainment .....	5
a. Prohibited Gifts	
b. Gift-Giving	
c. Gifted or Donated Tires to Government Officials	
d. Meals and Entertainment	
e. Travel Expenses	
f. Gifts, Travel, Meals and Entertainment to U.S. Government Officials	
4.5. Political Contributions .....	8
4.6. Charitable Donations .....	8
4.7. Gifts or Donations of Tires .....	9
4.8. Sponsorships .....	9
5. Third-Party Due Diligence .....	10
6. Acquisitions & Joint Ventures .....	11
7. Record-Keeping .....	11
8. Training & Certification .....	12
9. Compliance .....	12
10. Reporting Violations & Raising Questions .....	12
11. Related Policies & Procedures .....	13

## 1. PURPOSE

As part of our worldwide commitment to honesty, integrity and respect, The Goodyear Tire & Rubber Company and its affiliates (collectively, "Goodyear" or "we") do not wish to obtain business advantages by offering, giving, or receiving improper payments or things of value, even in locations or situations where such practices may be socially and culturally accepted. All Goodyear Associates (all directors, officers, and salaried and hourly employees of the Goodyear family of companies worldwide), all agents of Goodyear and certain other third parties conducting business with Goodyear, regardless of location, should understand this Anti-Bribery Policy ("Policy") and comply with it in their daily work.

The United States ("U.S.") Foreign Corrupt Practices Act ("FCPA"), the Organization for Economic Cooperation and Development ("OECD") Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, the United Kingdom ("UK") Bribery Act, and the United Nations Convention Against Corruption, as well as numerous other anti-bribery laws around the world, underscore the worldwide concern over bribery. **All Goodyear Associates and all third parties engaging in business with Goodyear must comply with the FCPA and all other applicable anti-bribery laws.**

**Goodyear strictly prohibits giving and receiving bribes, and we will give up any business opportunity that can be won only by giving an improper or illegal payment, bribe, gift, rebate, kickback, or similar inducement. No Goodyear Associate will, directly or indirectly, offer, pay, promise to pay, authorize the payment of, receive or accept any payment or thing of value to or from anyone, anywhere in the world, for the improper purpose of influencing an act or decision of a government official or other person in order to obtain or retain business or to secure any improper advantage.**

## 2. SCOPE

This Policy applies to all Goodyear Associates (all directors, officers, and salaried and hourly employees of the Goodyear family of companies worldwide), all agents of Goodyear and certain other third parties conducting business with Goodyear.

## 3. DEFINITIONS

For purposes of this Policy, the following definitions shall apply:

**"Bribe"** means any **payment or thing of value** given, promised, offered, or received for the **improper purpose** of influencing an act or decision of any person, including a **Non-USA Government Official** or a **U.S. Government Official**, in order to obtain or retain business or to secure any improper advantage for Goodyear.

- **"Payment" or "Thing of Value"** means any benefit, no matter how small or large in value. A bribe can take the form of many different kinds of payments or things of value, including, but not limited to, any of the following:
  - Cash or cash equivalents (like gift cards or gift certificates)
  - Gifts or other tangible items (like bottles of liquor, electronics, jewelry, etc.)
  - Rebates or credit notes
  - Special discounts
  - Entertainment
  - Travel expenses

- Vacation expenses (including airfare, lodging, meals, resort package, sightseeing tickets, etc.)
  - Facilitating payments
  - Employment or internships, paid or unpaid
  - Charitable donations
  - Use of facilities or services (such as use of a chauffeured car service, vacation home, airship hangar, cleaning service, etc.)
  - Tuition or membership fees (like a gym membership, school tuition, or country club fee)
- **“Improper Purpose”** means a corrupt intent. Under the FCPA and other anti-corruption laws, an individual has an “improper purpose” when giving or offering a payment or thing of value if the individual knows (or suspects or intends) that the payment or thing of value is being provided to influence someone’s act or decision in order to obtain or retain business or to secure any improper advantage for Goodyear.

To be improper, the payment or thing of value need not be given directly to the person whose act or decision is intended to be influenced. For example, a payment or thing of value given or offered to a Non-USA Government Official’s family member or to a charity with which that Non-USA Government Official is affiliated is “improper” if the intent in giving it to the family member or charity is to improperly influence the Non-USA Government Official’s acts or decisions in exchange for a business advantage.

- **“Government Official”** means (a) any official, employee, or agent of a government (including members of armed forces and police forces), public entity or public international organization (such as the United Nations, World Bank, EU Commission, etc.); (b) any political party official or any candidate for political office; or (c) any employee or agent of a State-Owned Enterprise.
  - **“State-Owned Enterprise”** means: a company, partnership or other legal entity (a) with an ownership interest of 30% or more held, directly or indirectly, by a national, provincial, regional or local government or government entity (or group of governments or government entities) or (b) otherwise controlled by a national, provincial, regional or local government by virtue of the ability to appoint a majority of the entity’s Board of Directors or similar body, the ability to appoint the entity’s chief executive officer, managing general partner or other similar officer, or the ability to otherwise control the entity’s major expenditures or operational decisions. If you have any questions about whether a certain entity is a “State-Owned Enterprise” under Goodyear’s Policy, please contact the Goodyear Attorney for your country/cluster/region/function or Business Unit (“BU”), or the Compliance & Ethics Department.
  - **“Non-USA Government Official”** means any **Government Official** of a Non-USA government, public entity or organization, political party or office, or State-Owned Enterprise.
  - **“U.S. Government Official”** means any **Government Official** of a U.S. government (federal, state or local), public entity or organization, political party or office, or State-Owned Enterprise.

**“Third Party”** means any entity or individual Goodyear interacts with in the course of Goodyear business that is not Goodyear or a Goodyear Associate.

Certain third parties (referred to as **“Covered Third Parties”**) must undergo Goodyear’s Anti-Bribery Due Diligence Process. An up-to-date list of Covered Third Parties is available [here](#). Covered Third Parties include, but are not limited to:

- **“Agents”** who act on behalf of Goodyear with express (oral or written) or implied authority to represent Goodyear in relationships with other parties (e.g., independent sales agents, commission agents, sales consultants, sales representatives, sales brokers, finders, Customs Agents, Customs Brokers, Freight Forwarders, Clearing Agents) and

- Most customers who purchase products or services (for their own account) from Goodyear and resell them to retailers, Dealers, Distributors, Original Equipment Manufacturers, fleets, airlines, mines, municipalities or other government entities, or any other customers that are not individual persons.

For additional details about Covered Third Parties and Goodyear's Anti-Bribery Due Diligence Process beyond this Policy, please refer to the [Covered Third Parties list](#) and Goodyear's third-party anti-bribery due diligence guidance materials, including [Goodyear's International Anti-Bribery Compliance Operational Guide](#), which can be obtained on Goodyear's Compliance & Ethics Policies page.

Remaining **Capitalized Terms** used in this Policy and in the Operational Guide are defined in the Glossary of Terms for Anti-Bribery Compliance, which is attached as Appendix A to this Policy.

## 4. **POLICY**

### 4.1. **PROHIBITION OF BRIBERY**

All Goodyear Associates and Third Parties doing business with Goodyear are expected to be familiar with and comply with Goodyear's Policy as stated herein and with all applicable anti-bribery laws, including but not limited to the FCPA, the U.S. Travel Act, and the UK Bribery Act, as well as any anti-bribery laws that are applicable in the Associates' or Third Parties' local jurisdictions and other jurisdictions in which Goodyear is operating. Questions regarding local and country-specific anti-bribery laws may be addressed to the Goodyear Attorney for your country/cluster/region/function or BU, or to the Compliance & Ethics Department.

The **FCPA** makes it a crime under U.S. law to offer, pay, promise to pay, or authorize the payment of money or any thing of value to any person while knowing that all or a portion of such money or thing of value will be offered, given, or promised, directly or indirectly, to a Non-USA Government Official for the purpose of obtaining or retaining business or securing any improper advantage. The FCPA also requires companies like Goodyear, which are traded on U.S. stock exchanges, to maintain sufficient internal controls over financial reporting. Likewise, the FCPA prohibits individuals and companies from knowingly falsifying the books and records of publicly-traded companies, like Goodyear. Although the FCPA's bribery provisions focus primarily on interactions with Non-USA Government Officials, many U.S. state laws prohibit commercial bribery and bribery of U.S. Government Officials. Under the U.S. Travel Act, the U.S. federal government can prosecute violations of these state laws as well as federal laws. As such, almost any act of bribery – regardless of the recipient – is a crime under U.S. state law, U.S. federal law, or both.

The prohibitions of the FCPA apply to: U.S. firms and their directors, officers, employees and agents; any individual who is a U.S. citizen, national or resident; in many cases, to the foreign subsidiaries of U.S. firms and their directors, officers, employees and agents; and, in some cases, to non-U.S. citizens, nationals and residents who act within the territory of the United States. Regardless of where geographically a Goodyear Associate or entity resides or operates, Goodyear's Policy applies to all Goodyear operations and Associates, worldwide.

The **UK Bribery Act** contains similar prohibitions on bribery of non-UK Government Officials. In addition to these prohibitions, the UK Bribery Act also prohibits the offenses of (i) a company's failure to establish adequate procedures to prevent bribery by individuals associated with it, and (ii) the offering, making and receiving of bribes to or from private (non-government) individuals—a type of bribery known as "commercial bribery." **Commercial bribery** is a form of bribery that does not necessarily involve any government official but instead involves a bribe paid to a private person, such as a representative of a customer or supplier.

In line with both the FCPA and the UK Bribery Act, Goodyear's Policy prohibits all forms of bribery, including bribery of Government Officials and commercial bribery. This Policy prohibits bribes given, promised or offered by or through a Third Party, as well as those given, promised or offered directly by a Goodyear Associate. **Goodyear Associates,**

**Agents and other Third Parties conducting business with Goodyear are prohibited from giving, offering, or promising bribes to any individual, no matter whether that individual is a Government Official or a private person.**

#### **4.2. FACILITATING PAYMENTS**

“Facilitating Payments” are small payments made to low-level Government Officials for the purpose of securing the performance of certain routine, non-discretionary government actions to which a company is already entitled under local law (such as the proper processing of governmental papers like visas, loading/unloading cargo, providing police protection, and mail pick-up or delivery).

Even though the FCPA contains a narrow exemption for “facilitating or expediting payments” to Non-USA Government Officials, Facilitating Payments are not permitted under the UK Bribery Act and the local laws of many countries. **Goodyear’s Policy absolutely prohibits the making of Facilitating Payments.**

#### **4.3. EXTORTION OR DURESS**

Payments made under imminent and real threats of violence or harm to individuals do not violate the FCPA or the UK Bribery Act. As such, Goodyear’s Policy does not prohibit payments made under the real threat of immediate violence or harm if the payment is necessary to protect the health, liberty or safety of the associate or representative. If such a situation should occur:

- (i) the payment must not exceed U.S. \$100.00;
- (ii) written disclosure of the payment must be made within 48 hours to the General Counsel of The Goodyear Tire & Rubber Company; and
- (iii) the payment must be properly recorded on Goodyear’s books and records.

#### **4.4. GIFTS, TRAVEL, MEALS AND ENTERTAINMENT**

There may be occasions where it is appropriate for Goodyear to provide a Government Official or other person with a nominal gift or business-related travel, meal or entertainment, as long as it is done in accordance with this Policy, other company policies (including the Global Business Travel & Expense Policy, the [Policy on Gifts, Meals, and Entertainment \(External Giving and Receiving\)](#), and the United States Senate and House Gift and Travel Rules Policy), and with the FCPA and other applicable anti-bribery laws. Goodyear has specific requirements, outlined below, that must be met in order to provide any gifts, travel, meals, and entertainment to Non-USA Government Officials, U.S. Government Officials, or private individuals. The requirements in this section apply to all individual recipients—including Non-USA Government Officials, U.S. Government Officials, and private individuals—unless specifically indicated otherwise.

##### **a. Prohibited Gifts**

Goodyear **strictly prohibits** giving the following types of gifts (“Prohibited Gifts”) to any individual under any circumstances:

- Cash or cash equivalent gifts (such as gift cards or gift certificates).
- Free tires (other than those permitted for associates under certain associate benefit programs).
- Any gift that is inconsistent with: applicable governmental policy, any applicable Goodyear policy, any corporate policy applicable to the other party, or any applicable law or regulation.
- Any gift that is a bribe or payoff or is given for the purpose of securing any improper advantage.
- Any gift that is unreasonably expensive or luxurious.

b. Gift-Giving

Goodyear's Policy does not prohibit the giving of a gift of nominal value (and preferably with a company logo) to any individual, provided that (i) it is not a Prohibited Gift, and (ii) all of the following criteria are met:

- The value of the gift may not exceed U.S. \$100.00, unless a more expensive gift is approved in advance and in writing by (i) the associate's first- and second-level reporting managers if the gift is valued between U.S. \$100.00 and U.S. \$250.00, or (ii) an Associate General Counsel of Goodyear and the President of the region if the gift is valued over U.S. \$250.00.
- The gift is customary under the circumstances and would not embarrass either Goodyear or the recipient.
- The gift is provided in connection with a recognized gift-giving holiday or other special occasion or for promotional purposes.
- Any gift to a U.S. Government Official must also comply with the requirements below regarding "Gifts, Travel, Meals and Entertainment to U.S. Government Officials."

For any gift provided to any individual, Goodyear Associates **must**:

- Record it promptly, fully and accurately on the Company's financial books and records, using the appropriate "Gifts" [General Ledger Code](#).
- Report it on an appropriate expense report, ensuring it is reimbursable by Goodyear.
- If the recipient is a Government Official, the documentation and transaction details (including Concur T&E submission) must note that the recipient is a Government Official.

c. Meals and Entertainment

Goodyear's Anti-Bribery Policy permits the giving of meals and entertainment to any individual provided that such meals and/or entertainment are given in good faith, not with any corrupt intent or expectation of a favor, and in accordance with this Policy. If meals and entertainment are provided to any individual, they must (i) not be a Prohibited Gift, and (ii) meet all of the following criteria:

- The meal or entertainment provided must be directly related to a bona fide and legitimate business purpose.
- An entertainment venue must be appropriate for the discussion of business and consistent with our commitment to workplace respect.
- The meal or entertainment must be reasonable, in terms of the value, number of attendees and frequency.
- The meal or entertainment must be customary under the circumstances and must not embarrass either Goodyear or the recipient.
- Company personnel must be in attendance.
- Any meal or entertainment provided to a U.S. Government Official must also comply with the requirements below regarding "Gifts, Travel, Meals and Entertainment to U.S. Government Officials."

Goodyear **strictly prohibits** providing the following types of meals and entertainment to any individual:

- Any meal or entertainment that is inconsistent with: applicable governmental policy, any applicable Goodyear policy, any corporate policy applicable to the other party, or any applicable law or regulation.
- Any meal or entertainment that is a bribe or payoff or is given for the purpose of securing any improper advantage.
- Any meal or entertainment that is unreasonably expensive or luxurious.

- Any meal or entertainment that is inconsistent with Goodyear's commitment to mutual respect, such as adult-themed or sexually oriented meals or entertainment

For any meal or entertainment provided to any individual, Goodyear Associates **must**:

- Record it promptly, fully and accurately on the Company's financial books and records; and
- Report it on an appropriate expense report for reimbursement by Goodyear.

d. Travel Expenses

Goodyear's Policy permits the providing of appropriate travel expenses for an individual (including delegation visit expenses for Non-USA Government Officials), provided that it: (i) is given in good faith, (ii) is given without any corrupt intent or expectation of a favor, (iii) is not a Prohibited Gift, and (iv) meets all of the following criteria:

- The travel provided must be directly related to a bona fide and legitimate business purpose.
- The value of the travel should be reasonable (in terms of the expense, the number of travelers and frequency).
- Any travel for a U.S. Government Official must also comply with the requirements below regarding "Gifts, Travel, Meals and Entertainment to U.S. Government Officials."

For any travel provided to a **Non-USA Government Official**, Goodyear Associates **must**:

- Obtain approval for the travel in advance and in writing by (i) the BU President or an elected Company Officer, and (ii) the General Counsel or an Associate General Counsel. The approval must be completed using the *Travel for Non-USA Government Officials Checklist* form, which must be completed by the Associate and forwarded for approval. The form is attached to this Policy as Appendix B and is available [here](#); it must be routed through the Goodyear Contract Solution ("GCS").
- Ensure that any delegation members are selected by the government entity (not the Company).
- Ensure prior written notification of the trip is given to the government entity that employs the recipient.
- Record the value and purpose of the travel promptly, fully and accurately on the Company's financial books and records, with a notation stating that the travel recipient is a Non-USA Government Official.
- Report the travel on an appropriate expense report and reimbursable by Goodyear.

The following types of travel expenses to Non-USA Government Officials are **strictly prohibited**:

- Payment of tourist and entertainment excursions for officials is prohibited.
- Expenses associated with family members of officials are prohibited.

Giving cash (such as compensation per diem) to Government Officials is prohibited, except where required by contract with the government entity and/or required by local law. No cash may be provided to a Government Official, even under this exception, unless it is approved, in advance and in writing, by the General Counsel or the Regional Associate General Counsel.

e. Gifts, Travel, Meals and Entertainment to U.S. Government Officials

1) *Gifts to Government Employees in the United States*

Federal, state, and local government employees in the United States are subject to special laws and regulations restricting their receipt of gifts and gratuities, including meals and entertainment, from organizations with whom they do business. Associates must be aware of and comply with all Federal, state and local laws and regulations regarding gifts and gratuities. **Any gifts, meals, travel, lodging or entertainment for government employees in the United States must be approved, in advance and in writing, by the Law Department.**

## 2) U.S. Senate and House Gift and Travel Rules

It is the policy of Goodyear to comply in all respects with all applicable laws and regulations, including the Standing Rules of the U.S. Senate and Rules of the U.S. House of Representatives relating to prohibitions and restrictions on gifts to and travel by Members of the U.S. Senate and the U.S. House of Representatives (“Members of Congress”) and their staff. The congressional gift rules define “gift” to include any gratuity, favor, discount, entertainment, hospitality, loan, forbearance or other item having monetary value, including gifts of services, training, transportation, lodging, food, drink, and/or meals, whether provided in kind, by purchase of a ticket, payment in advance, or reimbursement.

As an organization employing federal lobbyists, Goodyear is prohibited from providing any gift, travel, meal, entertainment, or other Thing of Value, no matter how small the amount, to Members of Congress or congressional staff unless it fits squarely within one of the congressional gift rules’ formal exceptions to the gift ban. As a matter of Company policy, all Associates are required to adhere to the congressional gift rules, whether or not they are lobbyists, and **must obtain approval from the General Counsel’s Office before offering or providing any gift, travel, meal, entertainment, or other Thing of Value to any Member of Congress or congressional staff.** For additional information, see Goodyear’s “United States Senate and House Gift and Travel Rules Policy.”

### **4.5. POLITICAL CONTRIBUTIONS**

As described above, the FCPA prohibits giving any money or thing of value to Non-USA Government Officials—including to any Non-USA political party or party official or any candidate for a Non-USA political office—to obtain or retain business or to secure any improper advantage. In addition, other U.S. laws restrict contributions to candidates for U.S. Federal offices, U.S. political parties, or U.S. political committees. U.S. laws define these restricted “contributions” to U.S. political candidates, parties, and committees to include, among other things, providing the work time of associates or allowing the use of any company facility or resources. Various U.S. state and local laws may also restrict contributions to candidates for state or local office, political party representatives, or political committees.

To ensure compliance with these laws, Goodyear policy requires the specific, written approval of the General Counsel before any contribution out of Company funds can be made to any U.S. or Non-USA political party, party official, or political committee, or to any candidate for any U.S. or Non-USA national, state, provincial, local or other government office. Advance, written approval of the General Counsel is also required for contributions to support any ballot issue in the United States.

Associates may engage in individual political activity in their personal capacity so long as it is in accordance with applicable law and company policies, including the Individual Political Activity Policy for associates who are U.S. citizens, U.S. residents, or based in the United States.

### **4.6. CHARITABLE DONATIONS**

Associates and Third Parties are required to ensure that charitable donations made on behalf of the Company are given only to legitimate charities and are used for charitable purposes and not otherwise misapplied. If charitable donations are provided on behalf of Goodyear, they must meet all of the following criteria:

- The charitable donation is given for a legitimate charitable purpose.
- The charitable donation is used by the recipient for charitable purposes and not otherwise misapplied.
- The charitable donation is not inconsistent with either applicable governmental policy or any applicable local law or regulation, including any applicable tax laws regarding charitable giving.



- The charitable donation is not, either directly or indirectly, a bribe or payoff, and is not given to obtain or retain business or secure any improper advantage.
- The charitable donation must comply with Goodyear's Business Conduct Manual and all company policies and procedures, and must be approved in advance and in writing by the Legal department and local leadership.
- The charitable donation is recorded promptly, fully and accurately on the Company's financial books and records, using the appropriate "Charitable Donations" General Ledger Code. Refer to the [Global Chart of Accounts](#) and the [Worldwide Accounting Policy "Accounting for Charitable Contributions"](#) on GO.

For any charitable donation suggested or required by a **Government Official**, Goodyear Associates **must**:

- Obtain approval for the donation in advance and in writing by an Associate General Counsel. The documentation of the approval must be retained as part of the record for that charitable donation.

#### **4.7. GIFTS OR DONATIONS OF TIRES**

There are occasions when a **gift or donation of tires to a government agency** may be appropriate. Any tires given to a government agency free of charge may only be given to a government entity (not to any individual Government Official) in accordance with applicable law and company policies, and must be approved in advance and in writing by an officer of Goodyear and an Associate General Counsel of Goodyear.

Tires and other Goodyear products and services may **not** be given free of charge or under a special discount to any Government Official for use on their personal vehicles or the vehicles of their family members or otherwise for personal use by the Government Official or their relatives. Associates are prohibited from sharing any associate tire benefit program advantage (including discounted or free of charge tires for associates) with any Government Official or relative of a Government Official, unless approved in advance and in writing by the Law Department.

These requirements are in addition to Company and Business Unit policies relating to the approval of, accounting for, and recording of charitable contributions. Please refer to Goodyear's "Charitable Donations Policy" for additional information.

#### **4.8. SPONSORSHIPS**

A sponsorship is an arrangement where Goodyear agrees to provide monetary support, assets, products, or services to a third party in exchange for granting Goodyear marketing rights, assets or other benefits. Sponsorships often relate to an event, activity, or organization, such as a sporting event or conference. Although Goodyear permits appropriate and lawful sponsorships, the risk of bribery in the context of a sponsorship means that these activities, like charitable donations, should be handled with caution. Sponsorships are permitted only if they meet all of the following criteria:

- The sponsorship is consistent with all applicable law and Company policies.
- The sponsorship is reasonable in value.
- The sponsorship is made for a legitimate business purpose.
- The sponsorship is not, either directly or indirectly, a bribe or payoff, and is not given to obtain or retain business or secure any improper advantage.
- The sponsorship is recorded on the Company's financial books and records promptly, fully, accurately, and in accordance with Goodyear's accounting policies.

For any sponsorship suggested or required by a **Government Official**, or provided to or on behalf of any government-affiliated entity, Goodyear Associates **must**:

- Obtain approval for the donation in advance and in writing by an Associate General Counsel. The documentation of the approval must be retained as part of the record for that sponsorship.

## 5. **THIRD-PARTY DUE DILIGENCE**

Goodyear Associates are required to comply with certain steps to ensure that Third Parties are familiar with and in compliance with this Policy, the FCPA, and other applicable anti-bribery laws when they are doing business with or on behalf of Goodyear. In connection with the selection and retention of Third Parties, Associates must comply with Goodyear's [International Anti-Bribery Compliance Operational Guide](#) ("Operational Guide"). All Covered Third Parties are required to undergo Goodyear's Anti-Bribery Due Diligence Process before they can do business with Goodyear, and on a periodic ongoing basis during the course of the business relationship. This process is described more fully in the Operational Guide.

As part of Goodyear's efforts to ensure Third Parties' compliance, Goodyear Associates are expected to be alert for indications that Third Parties may be violating anti-corruption laws (these indications are also known as "Third-Party Red Flags"). Below is a list of some common Third-Party Red Flags that Associates should be aware of and alert to when interacting with Third Parties. If an Associate becomes aware of any Third-Party Red Flags or other concerning circumstances regarding a Third Party, the Associate must report it immediately to the Goodyear Attorney responsible for the relevant location, function, or Business Unit or to the Compliance & Ethics Office.

### **Common Third-Party Red Flags**

- Close affiliation with Government Officials:
  - Third Party is related to or recommended by a Government Official.
  - Third Party has close connections to a Government Official (e.g., Government Officials is an owner of the third party, third party's owners or management have spouses or close family members that are Government Officials, an affiliated company is owned by Government Officials, etc.).
  - The Third Party relies heavily on political/government contacts as opposed to knowledgeable staff, adequate business resources and investment of time, to promote Goodyear's interests.
- Contracted services are not aligned with third party's operations, capabilities, or fees:
  - Third Party is engaged to provide services or goods that are not within the Third Party's normal scope of operations or line of business.
  - Third Party does not seem to have the capabilities or resources to provide some or all of the services or goods promised.
  - Third Party proposes fees or commissions that are out of proportion to the value of the underlying services.
- Reluctance to commit to compliance, honesty and transparency:
  - Third Party refuses to complete some or all of Goodyear's Anti-Bribery Due Diligence process (e.g., refuses to provide details regarding company ownership, refuses to promise in writing to abide by Goodyear's Policy and/or relevant applicable anti-bribery laws, refuses to sign the Anti-Bribery Certificate of Compliance or Annual Recertification of Compliance, etc.).
  - Third Party refuses to sign a written agreement, agree to certain compliance-related covenants or representations, or seeks to perform certain services without memorializing them in a written agreement.
  - Third Party refuses to permit Goodyear to audit expense and accounting records relating to the Third Party's business with Goodyear.
  - Third Party requests Goodyear to prepare false invoices or any other type of false documentation.
  - Third Party refuses to disclose its ownership information.

- Third Party provides vague, incomplete, evasive, or concerning answers/information about their business operations, particularly with respect to activities involving interactions with or payments to the government.
- Third Party requests to keep the relationship with Goodyear secret.
- Atypical financial requests or circumstances:
  - Third Party requests excessive or unusually large fees, commissions, discounts, or bonuses.
  - Third Party's invoices do not include sufficient detail or supporting documentation to understand fully the nature of the expenses, activities, or other parties involved.
  - Third Party seeks reimbursement for vague or unexplained expenses or fees.
  - Third Party requests that Goodyear make payment to a bank account associated with a different entity than the Third Party that is providing the services or goods.
  - Third Party requests that Goodyear make payment to a bank account located in a different country than the country where the Third Party is located or the country where services/goods will be provided to Goodyear.
  - Third Party requests over-invoicing (i.e., requesting an invoice that reflects the good or service at a price higher than the fair market price).
  - Third Party requests that all or a portion of its payment be made to a Third Party, in cash, or in otherwise untraceable funds.
  - Third Party requests that Goodyear make payment in some other unusual manner (e.g., donation to a charity, payment to an individual, payment in services, etc.).
  - The Third Party is merely a shell company in an offshore jurisdiction.
- Poor reputation or history:
  - Third Party has a poor business reputation or a history of suspected, alleged, or confirmed corruption.
  - Third Party has been convicted of or charged with violating local or foreign laws or regulations relating to the award of government contracts.
  - Third Party has been terminated by another company under circumstances which are unexplained or inadequately explained.
  - Third Party has, or had, relationship issues with other multinational companies.

## **6. ACQUISITIONS & JOINT VENTURES**

When Goodyear engages in a transaction involving acquisitions or joint ventures, Associates must follow specific due diligence and background check procedures that are appropriate to such a transaction. The procedures for anti-bribery due diligence in this context are outlined in Goodyear's [Procedure on Anti-Bribery Due Diligence for Acquisitions, Joint Ventures, and Other Significant Transactions](#), which can be obtained on Goodyear's Compliance & Ethics Policies page or from the General Counsel or any Associate General Counsel. Associates involved in the anti-bribery due diligence process for such a transaction must consult with the Law Department regarding this process and the applicable procedures. Due diligence and background checks for acquisitions and joint ventures will require substantial effort and time to complete. For that reason, early involvement of the Law Department is critical.

## **7. RECORD-KEEPING**

Goodyear is legally required to make and keep accurate records that truthfully and accurately reflect all of the Company's transactions. Goodyear is also legally required to maintain an adequate system of internal accounting controls. Accordingly, Associates must comply with all Company policies and all applicable laws and standards regarding accounting and financial reporting. All transactions must be recorded promptly, fully and accurately in Goodyear's financial books and records, and according to Goodyear's accounting policies.

## **8. TRAINING & CERTIFICATION**

Goodyear requires that certain Associates, as determined by the Law and Compliance & Ethics Departments, undergo periodic anti-bribery and anti-corruption training to ensure that they understand their obligations and potential bribery risks. This training covers relevant anti-bribery laws, this Policy, and corresponding procedures and processes. Additionally, these associates must complete an annual certification attesting to their compliance with Goodyear's Policy and must disclose any known violation of this Policy. Associates who are assigned to complete this training or certification must complete it in accordance with a schedule as determined by the Law and Compliance & Ethics Departments.

## **9. COMPLIANCE**

No violation of this Policy, the FCPA, or any other anti-bribery law will be tolerated, even if no crime under applicable law is charged or proved, and even if the payment is customary in a particular country. Associates who violate this Policy will be subject to disciplinary action up to and including termination of employment and forfeiture of benefits, and may be subject to civil and criminal prosecution for any violation of law. Third Parties that violate this Policy will be subject to immediate termination of their business relationship with Goodyear.

## **10. REPORTING VIOLATIONS & RAISING QUESTIONS**

All Associates who know of or suspect violations of Goodyear's Policy must immediately notify their manager or the Goodyear lawyer responsible for their country/cluster/region/function or BU, or the Integrity Hotline at <http://www.goodyear.ethicspoint.com>. Managers receiving reports of suspected violations of Goodyear's Policy must promptly report the allegation to the General Counsel of The Goodyear Tire & Rubber Company. Any Third Party who knows of or suspects any violation of Goodyear's Policy should immediately notify their point of contact at Goodyear or the Integrity Hotline of the potential violation.

If you have any questions about this Policy or the topics covered here, you may contact:

- Your manager;
- Your Human Resources representative;
- The VP, Global Compliance & Ethics; the Director, Global Compliance & Ethics Operations; the Director, Global Compliance & Ethics Investigations and Analytics; or a Regional Director, Compliance & Ethics (see [Compliance & Ethics Website](#) for contact information);
- The VP, Internal Audit (see the [Goodyear Directory](#) for contact information);
- The Goodyear Integrity Hotline at: [www.goodyear.ethicspoint.com](http://www.goodyear.ethicspoint.com). In the United States and Canada, you can call toll-free: 1-888-GY-HOTLINE (1-888-494-6854). From all other countries, you can access dialing instructions at: [www.goodyear.ethicspoint.com](http://www.goodyear.ethicspoint.com) or place a reverse charge/collect call to +1-503-726-2371); or
- The Goodyear lawyer responsible for your business or function or the Office of the General Counsel.

Remember that Goodyear strictly prohibits any form of retaliation against individuals who report in good faith known or suspected violations of policy or law (even if those concerns are found to be unsubstantiated) or who participate and cooperate honestly and completely in an investigation. All reports of retaliation will be investigated, and anyone found to have retaliated against another will be subject to discipline, up to and including termination of employment and forfeiture of benefits.

## 11. **RELATED POLICIES & PROCEDURES**

- ["Business Conduct Manual"](#)
- ["International Anti-Bribery Compliance Operational Guide"](#)
- ["Anti-Bribery Due Diligence Procedure for Acquisitions, Joint Ventures, and Other Significant Transactions"](#)
- ["Policy on Gifts, Meals, and Entertainment \(External Giving and Receiving\)"](#)
- ["Worldwide Accounting Policy" "Accounting for Charitable Contributions"](#)
- ["Global Chart of Accounts"](#)
- ["Global Business Travel & Expense Policy"](#)
- ["United States Senate and House Gift and Travel Rules Policy"](#)
- ["Individual Political Activity Policy"](#)