

Nokian Tyres Plc

Nokian Tyres Anti-Bribery and Corruption Policy

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Anti-Bribery and Corruption Policy

Owner	Legal and Compliance
Author	General Counsel
Approver	President and CEO authorized by the Board of Directors
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1. Purpose

We at Nokian Tyres do not condone any form of corruption. Corruption means the abuse of power or position for money or other personal gain. Corruption benefits a few individuals but does a lot of damage to the public good. The prohibition of corruption and expectations for acting in case of conflict of interest are expressed in Nokian Tyres' Code of Conduct, which this Anti-Bribery and Corruption Policy ("Policy") supplements.

Corruption or the potential therefore can occur in many forms including, for example, bribery in our operations or participation in business activities where illegal or unethical practices are applied. The purpose of this Policy is to help identify and prevent corruption and ensure compliance with the anti-corruption laws of all countries in which Nokian Tyres and its subsidiaries does or intends to do business.

2. Application

This Policy applies to all companies within the Nokian Tyres Group ("Group") and Nokian Tyres' directors, officers and employees in all countries, regardless of their position or the nature of the employment.

The Policy also applies to situations where Nokian Tyres' employees, officers and directors are offered a benefit as a private individual, but where the offer is factually made on the basis of their position at Nokian Tyres.

3. Responsibilities and consequences

The Board of Directors of Nokian Tyres has approved this Policy and bears overall responsibility for ensuring the compliance with its principles.

The management and supervisors are responsible for communicating this Policy to all Nokian Tyres' employees and leading by example and acting in compliance with the Policy.

The management team of each business area is primarily responsible for implementing the Policy within business activities and shall be aware of the risks of corruption that may occur within their area of responsibility.

The entire personnel of Nokian Tyres are, for their part, responsible for adhering to the Policy. Employees are regularly trained in the content of this Policy, and such training is part of the mandatory training of the Group's personnel. The personnel are expected to be aware of the legislation and regulations pertaining to their own activities as well as Nokian Tyres' Code of Conduct, Policies and procedures.

The General Counsel is responsible for matters related to the interpretation of this Policy and the regular assessment and updating of the Policy.

Infringements of this Policy and Nokian Tyres' Code of Conduct or other policies will result in commensurate consequences, including possible termination of employment.

If the infringement involves illegal activities, the appropriate authorities will be informed and other legal action will be taken as necessary.

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4. Prohibition of bribery in any form

Nokian Tyres' employees may not directly or indirectly engage in bribery. Bribery refers to providing, requesting, receiving or approving of a bribe or another form of undue benefit in a manner that aims to influence the appropriate management of one's duties.

A bribe or other undue benefit may be any perk that has value to the recipient. Typically, a perk can be one of the following:

- monetary gift, gift certificate or loan;
- a personal favour or work performance;
- excessive purchase price or inappropriate consulting fee;
- the payment of inappropriate advance fees to the bank accounts of private individuals or companies;
- payments to partners that exceed the appropriate amount based on the service provided, or where part of the sale price or invoice is paid to the partner in the form of a bribe or otherwise in violation of these guidelines;
- the use of cabins, holiday apartments, boats etc. belonging to private individuals or companies;
- holiday trips paid in part or in full; or
- a trip or another type of business reception that includes excessive hospitality.

Using perks for inappropriate influence is prohibited in relation to both partners (such as suppliers, customers and other parties who cooperation is established with) and government officials.

The definition of an official is very broad and includes, for example, anyone exercising public authority.

Facilitation payment refers to any payment that is made to an official for the purpose of expediting regular authority activities, such as the obtaining of permits, and that is not a fee formally stipulated by the official. Facilitation payments to officials are a form of bribery and as such prohibited.

5. Business gifts and hospitality

Generally, giving of gifts is discouraged at Nokian Tyres. However, corporate hospitality, including meals and entertainment, and appropriate business gifts may, at times, build goodwill in business relationships.

Only perks of small and proportionate value may be given and received in a business context. Nokian Tyres' employees may only accept tickets and food/drink service. Nokian Tyres will always cover travel and accommodation costs.

Giving and receiving money solely as a business gift is prohibited in all cases, regardless of the value.

The monetary limits of acceptable business gifts and hospitality (culture, sports and entertainment events etc.), given to or received, are defined in

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Nokian Tyres' Approval Policy ("Approval Policy") approved by the Board of Directors.

If a case-specific assessment is required as concerns the amount of benefits being offered, a member of the Nokian Tyres' Management Team shall decide on the appropriateness of the benefit. This also applies to situations where giving or receiving more valuable gifts may be necessary due to cultural reasons. These exceptions to the limits set in the Approval Policy must be reported to the CEO and General Counsel.

Special care and caution should be taken as regards to offering benefits when dealing with government officials. Even a benefit of minor value offered to an official may be illegal if the official can influence decisions related to the offering party.

Country-specific stricter instructions relating to values mentioned in Approval Policy may be approved by CEO within the limits of The Approval Policy.

6. Refusing benefits or choosing not to offer them

Nokian Tyres' employees shall always consider what the offered benefit would look like to an outsider. Acceptable benefits are random and do not impose any open or concealed obligations on the recipient. A gift does not involve favours in return, while a bribe is assumed to. A gift can be communicated openly, while a bribe cannot.

In cases that are unclear or open to interpretation, the Legal & Compliance must be consulted.

In specific situations, you should refuse all benefits. These situations include the following, for example:

- ongoing competitive bidding regarding a contract or project to which the offerer is a party;
- benefits offered by a partner at the end of a contract period or while negotiating a new contract;
- no benefits should be offered to officials, especially when the official is making decisions that concern the offerer or can influence them; or
- there is even the slightest doubt that the benefit can affect the business outcome or decision-making or that it might result in negative publicity for Nokian Tyres.

7. Political contributions

Nokian Tyres does not permit political contributions, including political contributions made by an employee acting in their employment capacity. Political contribution refers to any goods, property, services, or financial benefits provided free of charge or at below-market value, exemptions of debts or other economic benefits, etc. which are accepted by individuals or groups engaging in election campaigns or other political activities, from external parties.

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8. Business entertainment trips

This section 8 applies to Nokian Tyres' employees when they participate in business entertainment trips offered by our partners.

Business entertainment trips are generally understood to be trips that are based on an invite and where the party making the invite will mainly cover the costs of business-related and free-form programming as well as food and drink service.

Nokian Tyres' employees may participate in business entertainment trips offered by our partners if the trip is closely related to the participant's duties at work. However, Nokian Tyres must always pay the travel and accommodation costs during a business entertainment trip organised by a partner. The trip must have planned agenda and the trip must have a justified business purpose. Business entertainment trips shall mainly be taken during working hours, and the employees shall observe the other travel guidelines concerning Nokian Tyres' employees while participating.

The overall value of the business entertainment trip offered by a partner shall be reasonable and it shall not contain excessive hospitality. Business entertainment trips that aim to inappropriately affect the participant's decision-making are not allowed.

The business entertainment trip must be approved by the supervisor in writing and in advance.

9. Sponsorships and donations

Nokian Tyres' sponsorship activities aim to promote business and increase awareness of the company. These activities are conducted honestly, in line with legislation and good business practices, and must support the company's values and corporate image. Donations may also be made to charitable purposes locally, regionally, nationally, and internationally.

The sponsorship approach reflects the company's caring and innovative culture and sustainable business practices. Nokian Tyres does not sponsor political or religious entities.

Corporate Sponsorship and Donation Decisions are approved in line with Nokian Tyres' Approval Policy.

10. Conflicts of interest

All decisions concerning Nokian Tyres shall be made on objective grounds and for the good of the company. At Nokian Tyres, we pick our employees and partners based on their competence and professional skill. We do not hire or sign contracts with relatives, friends or acquaintances or the companies they represent on the basis of their personal relationships with our employees. Furthermore, Nokian Tyres' employees must notify the company of any outside employment in accordance with their employment contract.

A conflict of interest may arise in the following situations, for example:

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- An employee or a closely associated person of an employee (e.g. spouse, child, parent) has an employment relationship with a company that competes with Nokian Tyres or is engaged in business with Nokian Tyres.
- An employee has a personal relationship with a supervisor or subordinate.
- An employee must not have a direct supervisor relationship with a person in their immediate circle, and they cannot participate in the decision-making concerning their hiring.
- An employee or a closely associated person of an employee has a substantial interest in a company engaged in business with Nokian Tyres.
- A substantial interest refers to an ownership of at least 10% in the company, or the opportunity to appoint managers to the company or to make autonomous decisions on behalf of the said company.
- Persons working in management positions at Nokian Tyres or otherwise exercising power of decision within the company may not be in an employment relationship with a competitor. This also applies to other similar relationships, such as acting as an adviser for a competitor.
- If an employee of Nokian Tyres is a member of another company's board of directors or a similar governing body, they must not take part in any decision-making concerning Nokian Tyres.

How to act in case of conflict of interest?

All Nokian Tyres' employees must identify conflicts of interest and avoid them.

In any situation where a conflict of interest may be present, the employee must notify their supervisor immediately after becoming aware of it. The supervisor must work with Legal & Compliance to determine whether appropriate safeguards are available to prevent any prohibited influence. In any case, the employee with the conflict of interest may not be involved in the decision-making concerning the choice of employee or partner or the contents of the agreement concerning it or participate in other decision-making where the possible conflict of interest could influence the employee's decision.

11. Notifying of suspected violations

If you observe or suspect misconduct or observe a practice that is in violation of this Policy, you can make a report via [Nokian Tyres' whistleblowing channel](#). The reporting channel is also available to all third parties.

We encourage you to state your own name in your report in order to make further investigation more efficient. However, you can also make an anonymous report.

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At Nokian Tyres, we also commit ourselves to carefully investigating all reports and taking the necessary action in relation to the report, regardless of the channel that it arrives through. We do not tolerate any form of inappropriate treatment towards the person making the report. It is prohibited to make reports with malicious intent or otherwise using incorrect information.

The personal data in the whistleblowing system is protected against unauthorized access. At Nokian Tyres, we process the personal data and other information entered into the whistleblowing system with absolute confidentiality and in the manner required by the privacy legislation. For more information regarding the processing of personal data, please read our [Privacy Policies](#).