

II Response Policies

Core Policy

- 1. The EBARA Group respects human rights throughout all business activities.**
 - a. We respect and support the United Nations International Bill of Human Rights, the Guiding Principles on Business and Human Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.
 - b. We act in compliance with all local laws and regulations and respect and support internationally recognized human rights for all stakeholders when conducting business activities anywhere in the world.
 - c. We expect all directors, officers, and employees of the Group, as well as stakeholders directly involved in the Group's business activities or products and services, to respect human rights.



Response Policies to Core Policy I

- 1-1. EBARA and all Group companies shall conduct business activities, regardless of the scale and nature of its business, with consideration to the human rights of its stakeholders, including customers, business partners, local citizens, employees, and other stakeholders impacted by its business activities.
- 1-2. No person acting on behalf of the EBARA Group shall infringe on human rights. In the event of a violation in which the EBARA Group is involved, we will take appropriate action to address the situation.
- 1-3. In the event of conflicting requirements with the domestic context, we seek ways to honor the principles of internationally recognized human rights.
- 1-4. In the course of business, where it is necessary to prioritize actions to address actual and potential adverse human rights impacts, we shall first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable.
- 1-5. All corporate directors, officers and employees of the Group, business partners, and those who are directly involved in the Group's business activities, products, and services shall respect internationally recognized human rights. We shall also conduct education for our directors, officers and employees in order to put this policy into practice.

Core Policy

2. The EBARA Group conducts human rights due diligence.

- d. We conduct a series of procedures to identify, prevent, detect, mitigate and correct adverse human rights impacts linked to our business activities, products, or services.



Response Policies to Core Policy 2

- 2-1. Establish and continuously implement a series of procedures (human rights due diligence) to identify, prevent, mitigate, avoid, and account for how we address human rights impacts. Procedures include:
 - a. Assessment of actual and potential adverse human rights impacts that may be caused or encouraged by the activities of EBARA or Group companies;
 - b. Assessment of the adverse human rights impacts of business relationships that can be directly related to the Group's activities, products, and services;
 - c. Identification of the magnitude of adverse human rights impacts according to the size and nature of business of EBARA and each Group company; and
 - d. Ongoing review of human rights risks.
- 2-2. The process of gauging human rights risks shall include the identification and assessment of any actual or potential adverse human rights impacts caused by business activities or business relationships. This includes:
 - a. Utilization of the knowledge of independent human rights experts; and
 - b. Engagement in meaningful dialogue with potentially affected groups and other stakeholders.
- 2-3. Results of human rights due diligence shall be integrated across relevant divisions and procedures and appropriate action shall be taken.
- 2-4. Verification of whether adverse human rights impacts are being addressed shall be implemented and such verification procedure shall be established.

Core Policy

3. The EBARA Group addresses and corrects any adverse human rights impacts of our business activities.

- e. We implement mechanisms to enable early response to complaints and direct remediation.
- f. We resolve complaints through dialogue with those affected.



Response Policies to Core Policy 3

- 3-1. Grievance mechanisms shall be established to accept stakeholder complaints, enable early response and allow for direct remediation.
- 3-2. We shall strive for transparency and keep parties to a grievance informed about its progress while providing sufficient information about the mechanism's performance publicly. We shall create a mechanism for that purpose.
- 3-3. We shall engage in dialogue with affected stakeholders on the design and performance of the grievance mechanism.