

## EXEO Group Human Rights Policy

EXEO Group, Inc. and group companies (the Group) recognize, in accordance with our corporate philosophy of "Cultivating Technological Capabilities, Seeking Affluence and Contributing to Society", that respect for human rights is an important corporate social responsibility for all aspects of our business activities. And that by fulfilling this responsibility, we will contribute to the realization of a sustainable society.

In order to contribute to the protection and promotion of human rights, we have established the Group Human Rights Policy (the "Policy") based on the Guiding Principles on Business and Human Rights adopted by the United Nations Human Rights Council, and we are committed to complying with the Policy throughout our value chain.

### ／ **Scope**

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The Policy applies to all our officers and employees, including contract and temporary employees, of all group companies including overseas companies. We also ask the understanding of and support for the Policy by the Group's customers, suppliers, and business partners such as partner companies.

### ／ **Commitment to human rights**

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As a company operating globally, the Group supports the following international covenants and treaties that have been adopted as common standards for all people and countries to achieve.

- ☐ Universal Declaration of Human Rights
- ☐ International Covenant on Economic, Social and Cultural Rights
- ☐ International Covenant on Civil and Political Rights
- ☐ UN Guiding Principles on Business and Human Rights
- ☐ ILO Declaration on Fundamental Principles and Rights at Work
- ☐ Children's Rights and Business Principles

We comply with the laws and regulations applicable to each country and region in which we conduct business activities. In case there is a conflict between internationally recognized human rights and the laws and regulations of each country or region, we will seek ways to respect international human rights principles while complying with local laws and regulations.

### ／ **Addressing basic human rights issues**

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The Group addresses the following basic human rights issues and ensures that all our officers and employees comply with them.

#### (1) Diversity & Inclusion

◆ We respect the human rights of all individuals. We do not discriminate, in working conditions, language or behavior, on the basis of gender, age, nationality, race, ethnicity, belief, religion, social status, disability, pregnancy, childbirth, or the taking of leave for childcare or nursing care. Nor shall we tolerate any kind of harassment that may cause discomfort or disadvantage to a person or disrespects their dignity.

◆ We foster a corporate culture that recognizes diverse values regardless of gender, sexual orientation, gender identity or expression, and do not engage in language or behavior that are bound by conventional common sense or stereotypes.

◆ We do not tolerate any unwanted sexual behavior (sexual harassment) whether inside or outside the office, nor do we tolerate any other kind of related behavior that causes distress in the workplace.

◆ We do not tolerate any kind of behavior, that is beyond what is necessary and reasonable in the work context, in which someone takes advantage of their superior position to cause mental distress, physical pain or worsen the work environment (power harassment), not towards officers or employees, nor towards partner companies, job applicants or others. To prevent this kind of behavior, we strive to pay attention to our own language and behavior and that of other officers and employees.

#### (2) Promotion of health management and improvement of working environment

◆ We thoroughly implement a safety and health management system to prevent occupational accidents, health problems and construction accidents, as well as create a comfortable working environment.

◆ We promote the improvement of a working environment in order to reduce the fatigue and stress of officers and employees.

◆ We supervise to ensure that no inhumane practices, such as long working hours.

◆ We prohibit all forms of forced labor, human trafficking and child labor, and work to correct and eradicate labor practices that violate human rights.

◆ We respect the right of workers to organize and participate in trade unions and to exercise the right to collective bargaining, as well as we negotiate in good faith with their representatives.

◆ We comply with all laws and regulations concerning wages and labor standards, and strive to secure appropriate wage levels that guarantee a decent standard of living for employees and their families.

### (3) Working with local communities

- ◆ When construction is undertaken, we thoroughly investigate how the construction, such as the effect of noise and vibration, impacts the living environment of the local residents. When effects on the living environment are identified, we obtain the approval of the local residents before the start of construction.
- ◆ We do not allow our construction or security work to infringe on the rights of others or interfere with the legitimate activities of individuals or organizations.
- ◆ We protect the safety of any people or vehicles passing by a work site and prevent any accidents from happening.

### (4) Protection of privacy

- ◆ We handle personal information with the utmost care under an appropriate management system and do not infringe on the privacy of individuals.

## ／ Governance

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The Policy is supervised by the Sustainability Committee, which includes the CEO, and its initiatives are led by the Sustainability Promotion Office of the General Affairs Department. Respect for human rights is considered to be an important sustainability issue and the Sustainability Committee regularly reports to the Board of Directors on the status of human rights due diligence efforts. Efforts related to salient human rights issues are reported to the Board of Directors for discussion and supervision.

## ／ Human rights due diligence

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The Group will respond appropriately if our business activities cause or contribute to any adverse human rights impacts. We strive to prevent or mitigate adverse human rights impacts that are directly linked to our business activities, products, or services through business relationships, even if they do not contribute to adverse impacts.

In order to fulfill our social responsibility to respect human rights, we will establish a human rights due diligence system as follows and will implement it on a regular and ongoing basis.

1. Conduct impact assessment on human rights.

2. Integrate assessment results into organizational functions and processes to prevent or mitigate potential impact.
3. Monitor whether prevention and mitigation measures are being implemented effectively.
4. Disclose and communicate the result of the impact assessment to stakeholders, including information on countermeasures and monitoring.

We will work towards ensure an effective human rights due diligence process by reviewing and improving the system as necessary, based on the advice of external experts and organizations.

### **／ Remediation / Grievance mechanism**

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The Group will establish a system to provide a consultation service to remedy any adverse human rights impacts that the group has caused or contributed to. We will take into consideration the following items when establishing the system.

1. Users include not only officers and employees but all stakeholders, including external stakeholders, subcontractors, and their employees.
2. All incidents related to responsible corporate behavior, as well as incidents related to laws, regulations and internal rules are subject to consultation.
3. We will actively involve external experts.
4. We will secure anonymity and confidentiality of users and protect them from experiencing any disadvantages as result of reporting an incident.
5. We will gradually develop the consultation service and contact points for each of our group companies to expand the number of users and incidents that can be reported.

### **／ Dissemination and education of human rights policy**

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To promote awareness and understanding of the Policy throughout our business activities, the Group regularly provides education to our officers and employees regarding issues related to human rights. Education on human rights includes, but is not limited to, issues such as harassment, forced labor and child labor, and is conducted through training, provision of information, and other means. The Sustainability Promotion Office of the General Affairs Department repeatedly sends out messages to officers and employees to underline the basic concept of respect for human rights and share examples of issues and other matters related to human rights.

We endeavor to ensure that our business partners and other parties associated with the Group's businesses, products, and services, are aware of and support the Policy.

## **Dialogue with stakeholders and disclosure of information**

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The Group continuously engages in dialogue and discussion with external experts and internal and external stakeholders on how to address any adverse impact on human rights caused by our business activities.

We will periodically review the Policy based on changes in the external environment and the results of the above dialogue and discussion, and work to enhance our efforts to respect human rights. We will also regularly disclose our efforts to respect human rights based on the Policy on our website and other media.

The Policy was approved by the Board of Directors of EXEO Group, Inc. in January 2024.

Keigo Kajimura  
President & Representative  
EXEO Group, Inc.

