

EBARA Group Human Rights Due Diligence

Process	For Employees	For Suppliers
1. Identifying and Assessing Human Rights Risks	- The Human Resources Strategy Department uses the annual Global Engagement Survey, conducted across all employees, to monitor Groupwide human rights indicators, including workplace fairness and equity, non-discrimination and respect for diversity, and occupational health and safety. In 2025, the survey covered 59 organizations globally. (91% of all Group employees) - For Group companies whose survey scores fall below the established threshold, the Human Rights Committee encourages the development of human rights action plans, which are then implemented by the respective organizations. The effectiveness of these initiatives is evaluated based on changes in survey scores in the following year's Global Engagement Survey.	- The Procurement Division conducts a CSR procurement survey of the Group's Tier 1 suppliers. Through this survey, we promote the understanding and implementation of our CSR Procurement Guidelines. - The survey includes questions related to human rights. The Human Rights Committee reviews the results in collaboration with the Procurement Division, assessing whether suppliers have measures in place to prevent child labor, forced labor, and discrimination, and whether appropriate working conditions are maintained. Through this process, we support the development of a responsible and sustainable supply chain.
2. Preventing and Mitigating Human Rights Risks	<u>2025 Initiatives</u> In the 2025 Global Engagement Survey, all organizations that had failed to meet the target threshold in 2024 improved their scores through the implementation of action plans, exceeding the target level of improvement. Moreover, every organization covered by the survey exceeded the established target, achieving a strong overall performance across the Group.	<u>2025 Initiatives</u> - In 2025, we conducted a CSR procurement survey covering Tier 1 suppliers representing 95% of our procurement spend. As of March 2026, responses had been received from 1,579 suppliers, including 877 domestic suppliers and 702 overseas suppliers, representing a response rate of 84%. We also distributed guidance and educational materials covering CSR topics, including human rights. - We continue to follow up with suppliers that have not yet responded to the survey. In addition, where survey results indicate that improvements are needed in certain areas, we engage in dialogue with suppliers to better understand their circumstances and work collaboratively to address identified issues.
3. Evaluating the Effectiveness of Measures	- We are strengthening root-cause analysis and improvement process reviews for organizations that experience significant score fluctuations. By sharing identified best practices across the Group, we aim to further strengthen our culture of respect for human rights. - The results of employee human rights due diligence are reported to the Directors through the Sustainability Committee.	- As 2025 marked the first year of our triennial assessment cycle, we reviewed and organized the outcomes of stakeholder dialogues and, based on those findings, conducted discussions with four suppliers on a broad range of CSR topics, including human rights. For suppliers whose CSR assessment scores fell below the Company's benchmark threshold, we are conducting additional reviews focused on matters such as accountability for human rights and labor practices, conflict minerals sourcing, and workplace health and safety measures. - The assessment results and progress of corrective actions were reported to the Sustainability Committee and are subject to appropriate oversight by the Directors who attend the Committee meetings.
4. Communication and Disclosure	<u>Internal and External Communication</u> Based on the principle set forth in the Universal Declaration of Human Rights that "all human beings are born free and equal in dignity and rights," the EBARA Group has established the EBARA Group Human Rights Policy and publicly discloses it both internally and externally. The policy respects the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights. <u>Stakeholder Engagement and Expert Dialogue</u> Through dialogue with external experts, we obtain insights into the evolving business and human rights landscape and exchange views on the challenges faced by the Company. In 2025, the Human Rights Committee invited a legal expert with extensive knowledge of human rights issues and international developments to provide insights on emerging topics, including corporate human rights due diligence, supply chain challenges, European sustainability disclosure and due diligence regulations, and the human rights implications of conflict-affected areas and AI adoption. Through these discussions, we reaffirmed the importance of identifying and addressing risks in accordance with the UN Guiding Principles on Business and Human Rights. We also recognized the need to ensure that human rights initiatives are not merely procedural but are genuinely understood by all officers and employees and embedded within the Group's corporate culture. Going forward, we will continue to incorporate these insights into each stage of our human rights due diligence process to enhance the effectiveness of our initiatives.	