

The Resonac Group Human Rights Policy

The Resonac Group aims to contribute to the sustainable development of a global society based on its significance of existence (purpose) of "changing society with the potential of chemistry."

The Resonac Group has human rights as the basis of its business activities in all countries and regions where it operates in order to realize a society in which the dignity of all people is ensured and everyone is equally respected without being left behind.

We have clarified these ideas and attitudes, and have formulated a human rights policy (hereinafter referred to as this policy) here as a promise to our stakeholders.

Scope of human rights policy

This policy applies to all officers and employees (including contract employees) working in the Resonac Group (Resonac Holdings Corporation and its consolidated subsidiaries). We also expect all business partners, including our suppliers, to understand and support the content of this policy, and will continue to work to ensure that this policy is respected by them.

Commitment to respect for human rights

We are aware that the businesses of the Resonac Group and all business partners including suppliers, directly or indirectly affect human rights in each process of the value chain from product development to procurement, manufacturing, distribution, use, final consumption, and disposal.

The Resonac Group is committed to prohibiting all discrimination and harassment, providing a safe working environment and reducing excessive working hours, ensuring minimum wages, and respecting freedom of association and the right to collective bargaining. We also do not allow child labor, forced labor or human trafficking for the purpose of labor exploitation, especially in the field of supply chain management.

● Support for international human rights principles

The Resonac Group supports internationally recognized human rights principles ("International Bill of Human Rights", the International Labour Organization's (ILO's) "Declaration on Fundamental Principles and Rights at work", "the Children's Rights and Business Principles", etc.) and make them our own standards.

In addition, as a UN Global Compact signatory company, we will respect human rights in all aspects of our business activities and strive to prevent and mitigate adverse impacts by operating our business in accordance with the "the Ten Principles of the UN Global Compact" and "the UN Guiding Principles on Business and Human Rights."

● Remediation

In the unlikely event that the operations, products and services of the Resonac Group and its business partners including suppliers, have an adverse impact on the human rights of our customers, local communities and other stakeholders, we will endeavor to provide for remediation through appropriate procedures.

- **Compliance with applicable laws and regulations**

In making business decisions, the Resonac Group will comply with all applicable laws and regulations in each country and region in which it operates. In the unlikely event that the laws and regulations of the country or region differ or conflict with the internationally recognized human rights principles, or when faced with conflicting requirements, we will pursue ways to respect the internationally recognized human rights principles.

In the context of stakeholders and circumstances where the Resonac Group cannot control decision-making, we will strive to exert influence so that this policy will be respected, and will continue to work to avoid complicity in human rights violations.

Governance

In order to fulfill our responsibility to respect human rights, the Resonac Group will maintain an internal system to steadily implement human rights due diligence initiatives based on this policy.

In addition, we will reflect this policy in relevant policies, procedures and operations so that it can be properly incorporated into our business activities.

Human rights due diligence

In accordance with the UN Guiding Principles on Business and Human Rights, the Resonac Group will establish a process to properly assess the impact of business decision-making and execution on human rights, identify, prevent and mitigate risks that cause or contribute to serious human rights violations, and strive to provide for remediation.

In addition, in order to verify whether the adverse impact on human rights is being dealt with, we will continuously track and evaluate the effectiveness of the response.

Grievance mechanism

The Resonac Group will establish grievance mechanisms both internally and externally with the aim of early detection of concerns, including adverse impacts on human rights, and the resolution of problems. The grievance mechanisms are available to all stakeholders such as employees, business partners including suppliers, and local communities. We will ensure the anonymity of the person making the report and the confidentiality of the content of the report. In addition, we will prohibit unfavorable treatment and retaliation against the whistleblowers, and will thoroughly protect them.

Stakeholder engagement

The Resonac Group recognizes that it is important to understand the adverse impacts on human rights from the perspective of those affected. Therefore, we will endeavor to utilize it in our efforts to respect human rights by continuously conducting dialogues and discussions with our stakeholders.

Information disclosure

The Resonac Group regularly discloses information on initiatives on respecting human rights and human rights due diligence taken based on this policy through its website and other means.

Dissemination / education

The Resonac Group will not only continue to provide appropriate education and training to all officers and employees (including contract employees) but also work on capability building necessary to put this policy into practice so that this policy will permeate the company.

In addition, we will strive to respect human rights throughout the value chain by thoroughly communicating the contents of this policy to our business partners, including suppliers.

Human rights policy formulation process and review

This policy is informed by the advice of external experts who have expertise and practical experience in human rights and has been formulated based on internationally recognized human rights principles, "the Ten Principles of the UN Global Compact", and "the UN Guiding Principles on Business and Human Rights" with the approval of the Board of Directors.

We will review this policy on a regular basis in light of changes in the social environment and dialogues and discussions with stakeholders, and strive to enhance efforts to respect human rights.

Resonac Holdings Corporation

Group CEO

Hidehito Takahashi

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