

## **ESPEC Human Rights Policy**

The ESPEC Group (hereinafter “ESPEC”) clearly expresses its commitment to respecting human rights by identifying human rights as one of the promises we make as a responsible member of society in the Declaration of our corporate philosophy, THE ESPEC MIND. In addition, ESPEC Code of Conduct and Behavior Guidelines, which set forth the principles and standards of conduct applicable to all officers and employees of ESPEC, also uphold the principle of respect for human rights.

This Policy sets out ESPEC’s approach to respecting human rights and the responsibilities we bear in this regard.

Based on this Policy, we will implement initiatives to respect human rights throughout our business activities.

### **1. Scope**

This Policy applies to all officers and employees of ESPEC.

We also expect our business partners, including suppliers and other trading partners, to understand and support this Policy and to work together with us to respect human rights.

### **2. Commitment to Respect for Human Rights**

ESPEC supports and respects international human rights standards, including the International Bill of Human Rights\*<sup>1</sup> and the ILO Declaration on Fundamental Principles and Rights at Work\*<sup>2</sup>, among other internationally recognized norms related to human rights. In addition, ESPEC implements initiatives to respect human rights based on the UN Guiding Principles on Business and Human Rights.

ESPEC also complies with the laws and regulations of the countries and regions in which it operates. In cases where international human rights standards differ from the laws or regulations of a particular country or region, ESPEC will comply with local laws and regulations while seeking ways to respect internationally recognized human rights.

### **3. Human Rights Due Diligence**

To fulfill its responsibility to respect human rights, ESPEC will establish a human rights due diligence framework and continuously work to identify, prevent, and mitigate adverse human rights impacts arising from its business activities.

#### **4. Reporting Mechanisms and Corrective/Remedial Measures**

ESPEC has established internal and external reporting desks that allow stakeholders, including employees, business partners, and customers, to report compliance violations, including those related to human rights. ESPEC protects the confidentiality of information related to reports as well as the anonymity of whistleblowers, and prohibits any disadvantageous treatment or retaliation against individuals who make reports.

Furthermore, where it is determined that ESPEC has caused or contributed to adverse human rights impacts, ESPEC will take appropriate corrective actions and work to provide remedies to affected individuals through proper procedures.

#### **5. Dialogue with Stakeholders**

ESPEC will consult with third-party organizations specializing in human rights regarding adverse human rights impacts and will incorporate dialogue with stakeholders into its efforts to respect human rights.

#### **6. Information Disclosure**

ESPEC will disclose information regarding this Policy and its initiatives to respect human rights through its corporate website and other appropriate channels.

#### **7. Awareness and Education**

ESPEC will continuously provide awareness-raising initiatives and education necessary for its officers and employees to understand and implement this Policy.

\*1 The International Bill of Human Rights collectively refers to the Universal Declaration of Human Rights and the two international human rights treaties that give it legal force: the International Covenant on Economic, Social and Cultural Rights and the International Covenant on Civil and Political Rights.

\*2 The declaration adopted by the International Labour Organization (ILO) (adopted in 1998 and amended in 2022). This declaration affirms the following as fundamental rights at work: Freedom of association and the effective recognition of the right to collective bargaining, Elimination of all forms of forced or compulsory labour, Effective abolition of child labour, Elimination of discrimination in respect of employment and occupation, and A safe and healthy working environment.

Established: January 22, 2026

ESPEC CORP.  
Representative Director and President  
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