

Imasen Group Human Rights Policy

The Imasen Group aims to create a secure and comfortable future for all people with the management philosophy of: **“By being a ‘Reliable company’ that ‘Continues to challenge’, we will become ‘Company of choice for society.’”**

Respect for human rights is of paramount importance and forms the foundation of all business activities, and we recognize that it is essential to address human rights issues in each country.

Recognizing that respect for human rights is a prerequisite for all our group's business activities, we have established the Imasen Group Human Rights Policy (Hereinafter, this policy) to respect the human rights of all people involved in our business activities. This policy is a guideline for promoting efforts to respect human rights, and we will actively work on it.

This policy is based on the *United Nations Guiding Principles on Business and Human Rights* and is positioned as the highest level of human rights policy.

1. Commitment to Respect for Human Rights

In accordance with international norms such as the *Universal Declaration of Human Rights*, the Imasen Group regards the *United Nations Guiding Principles on Business and Human Rights* as a framework for implementation and comply with the laws and regulations of the countries and regions in which it conducts business activities.

If there is a difference between internationally recognized human rights and the laws and regulations of each country, we will seek ways to maximize respect for international human rights principles.

2. Scope

We apply this policy to all officers and employees of the Imasen Group.

We also sincerely ask all stakeholders, including suppliers of the Imasen Group's products and services, for their understanding and cooperation with this policy.

3. Human Rights Due Diligence

In order to fulfill our responsibility to respect human rights, in accordance with the *United Nations Guiding Principles on Business and Human Rights*, the Imasen Group has established a human rights due diligence system to identify, prevent, and mitigate any negative impact on human rights related to its business activities, and will continuously implement this system.

4. Correction and Remedy

If the business activities of the Imasen Group cause a negative impact on human rights, or if it becomes clear that there is an indirect impact through supplier relations, etc., we will take appropriate measures to correct and remedy the situation. We will continue to improve and maintain consultation services for those who may have been adversely affected.

5. Education and Awareness

The Imasen Group will provide all officers and employees with appropriate education and awareness raising activities so that this policy is incorporated into all business activities and effectively implemented.

6. Disclosure of Information

The Imasen Group will disclose the status of our efforts to respect human rights on our website and other media as appropriate.

7. Dialogue and Discussion with Stakeholders

The Imasen Group shall consult with internal and external experts on how to respond to adverse impacts on human rights and shall engage in dialogue and discussion with relevant stakeholders.

This Policy was approved by the Board of Directors of Imasen Electric Manufacturing Co., Ltd. on March 26, 2025.

March 26, 2025

Representative Director, President and Executive Officer,
Imasen Electric Manufacturing Co., Ltd.
Kenichi Hasegawa

Appendix : Priority Issues on Human Rights

In order to respect the human rights of all people involved in its business activities, the Imasen Group will proactively address human rights issues, including the following items. In addition, the human rights issues listed in this appendix will be reviewed as necessary based on social requirements, including laws and regulations, and changes in the business environment.

1) Elimination of discrimination, respect and acceptance of diversity

- In all employment situations (application, hiring, promotion, compensation, education rights, assignment, wages, benefits, punishment, dismissal, retirement, etc.), we will not tolerate discrimination on the grounds of race, ethnicity, nationality of origin, age, gender, creed, religion, sexual orientation, gender identity, disability, family structure, etc.
- We will promote diversity and inclusion initiatives.

2) Prohibition of harassment

- We will not allow any form of harassment in the workplace, including power harassment, sexual harassment, peer pressure, and acts that harm individual dignity.
- We will create an environment and system that will make it easy for employees to report harassment, and we will immediately investigate such reports and complaints.

3) Prohibition of child labor

- We do not allow children under the legal age of employment to work as required by applicable laws and regulations in each country or region.

4) Migrant and Forced Labor

- We ensure that all work is voluntary and that employees are free to leave their jobs. We do not allow violence, any form of forced labor, including threats, debt, or any form of modern slavery, including human trafficking.
- As a condition of employment, we do not require employees to hand over their passports, official identification documents, or work permits. We also do not require employees to incur unreasonable costs.

5) Wages

- We comply with local laws and regulations regarding minimum wages, overtime, wage deductions, piece rates, and other benefits.

6) Working Hours

- We will comply with laws and regulations in each country and region regarding labor and manage employee working hours appropriately.

7) Freedom of Association

- We recognize the right of employees to freely associate or not to associate in accordance with laws and regulations in each country.
- We guarantee open, honest, and direct communication between employees and management.

8) Safe and Healthy Working Environment

- We give top priority to ensuring safety and health in the course of work so that everyone can work with peace of mind, and we strive to prevent accidents and disasters.
- We support employee health through health promotion activities at the workplace and guidance on disease prevention.