

Ateam Group Human Rights Policy

Our Group hereby declares our commitment to respecting the fundamental human rights of all involved in our activities, including stakeholders, employees, and business partners. We recognize that through our operations, we have a responsibility to address any potential adverse impacts on human rights, whether direct or indirect.

While upholding the international standards on human rights, we adhere to high ethical standards to contribute to the creation of a sustainable society. To advance our initiatives, we will assess the various impacts our business has on human rights. By establishing and continuously improving effective internal systems to prevent human rights violations, along with transparent disclosures, we are committed to upholding fundamental human rights as universal rights.

1. Positioning of the Human Rights Policy

We support international norms and standards on human rights, including the United Nations' *International Bill of Human Rights*, leading us to establish our own policy. This policy expresses our commitment to respecting human rights and outlines our initiatives which are grounded in our corporate philosophy, Ateam Purpose, and internal regulations such as the Code of Conduct and corporate behavior guidelines.

2. Scope of Application of the Human Rights Policy

This policy applies to the officers and employees of our Group, who are both the direct beneficiaries and the primary implementers of it. We also expect our users, consumers, business partners, and other entities involved in our activities to respect human rights and refrain from violating them. Furthermore, we seek the support of all stakeholders for this policy and promote respect for human rights through dialogue and consultation with them.

3. Commitment to the Human Rights Policy

As set forth in our Code of Conduct and corporate behavior guidelines, we believe that the sincere actions of each officer and employee contribute to the realization of our corporate philosophy. Given this context, as a company expected by society to grow and develop, we fulfill our "corporate responsibility to society" by respecting fundamental human rights and ensuring that all individuals are treated with dignity and respect.

We support fundamental human rights principles based on widely recognized international standards, including the *International Bill of Human Rights* (comprising the *Universal Declaration of Human Rights* (UDHR), the *International Covenant on Civil and Political Rights* (ICCPR), and the *International Covenant on Economic, Social and Cultural Rights* (ICESCR)), the *ILO Declaration on Fundamental Principles and Rights at Work* (including core labor standards), the *United Nations Guiding Principles on Business and Human Rights* (UNGPs), and the *OECD Guidelines for Multinational Enterprises*. In addition, we endorse principles concerning children's rights, including the *Convention*



on the Rights of the Child (CRC) and the UNICEF/UN Global Compact Children's Rights and Business Principles, and are committed to upholding the rights of children.

We comply with applicable laws and regulations in Japan, our primary area of business. We also strive to comply with relevant laws and regulations in each country and region where we operate. In cases where domestic laws conflict with internationally recognized human rights standards, we will endeavor to uphold the international standards.

Our Group respects the internationally recognized human rights of our employees and of those who may be affected by our operations. Furthermore, we ensure our activities, products and services, and commercial relationships do not cause or contribute to adverse human rights impacts. In the unlikely event that such impacts occur, we will act responsibly and in good faith to remedy them.

4. Governance and Implementation Structure for Human Rights Management

Human rights risks, the scope of impacts, and measures for mitigation and remediation in our Group are deliberated by key governance bodies such as the Board of Directors and communicated from the Representative Director to the implementing organizations. Corporate departments, including the Sustainability Promotion Department, Legal Department, Human Resources Department, Labor Department, and Information Systems Department, function as the implementing organizations, promoting initiatives in coordination with each business division.

5. Human Rights Due Diligence

Under our governance structure for implementing this policy and our initiatives, we strive to continuously conduct human rights due diligence in accordance with internationally recognized frameworks such as the *United Nations Guiding Principles on Business and Human Rights* (UNGPs) and the *OECD Guidelines for Multinational Enterprises*. In carrying out these efforts, we continuously assess human rights impacts, taking into account the characteristics of each business sector and the key value chains of each business area within our Group. When significant and severe adverse human rights impacts are identified, or when potential concerns arise, we promote measures to prevent or mitigate such impacts and continuously monitor and evaluate progress.

6. Addressing Human Rights Issues in Respect of Human Rights

We do not tolerate forced labor, human trafficking, child labor, discrimination, harassment, poor working conditions, bullying, or unfair treatment. Furthermore, the Group does not accept any discrimination or human rights violations based on nationality, race, gender, language, age, religion, beliefs, political or other opinions, social class or status, sexual orientation or gender identity, disability, birth, or other grounds, across our operations and businesses. The Group also respects human rights related to freedom of expression, unconscious bias, privacy, and those affected by the use of technology and AI.



In addition to our commitments mentioned above, the Group identifies the following as key human rights issues and, based on our human rights due diligence, strives to protect and uphold the following fundamental human rights.

- (1) Workplace health and safety
- (2) Respecting and protecting the rights of children
- (3) Management of working hours and fair wages
- (4) Equal pay for equal work
- (5) Ensuring freedom of expression
- (6) Freedom of association and the right to collective bargaining
- (7) Prohibition of discrimination
- (8) Prohibition of harassment
- (9) Communication and actions that respect diversity
- (10) Ensuring user safety and security
- (11) Information security and respect for privacy
- (12) Technology and human rights (considerations related to AI usage)
- (13) Respect for intellectual property rights
- (14) Protection of whistleblowers and provision of remedies

7. Grievance Mechanism

We have established a whistleblowing system to receive reports of misconduct, legal violations, or other significant compliance breaches within the company. This system aims to detect human rights violations, legal violations, and actions contradictory to corporate ethics at an early stage, enabling us to respond appropriately. Reporting channels are available both within and outside the company, and the Group strictly safeguards the privacy of whistleblowers and the confidentiality of reports. The Group also ensures the protection of whistleblowers so that they do not suffer any disadvantage as a result of their reporting.

If a human rights violation is confirmed, we will promptly implement appropriate remedial measures to prevent recurrence. Furthermore, if it becomes evident that our operations negatively impact human rights, the Group will respond rigorously. We will take suitable actions, including engaging with business partners like suppliers to enforce the necessary corrective actions.

8. Education and Awareness

We provide appropriate education and awareness-raising activities on the respect for human rights to our officers and employees, ensuring they understand this policy and are able to put it into practice in their own activities.



9. Stakeholder Engagement and Disclosure

Our Group actively utilizes internal and external expert knowledge and engages in dialogue with relevant stakeholders to advance human rights initiatives based on this policy. The Group also ensures transparency through disclosure of information on our compliance with this policy, including through our sustainability website.

10. Continuous Review of the Human Rights Policy

We recognize that human rights issues may evolve in response to changes in societal values, international human rights challenges, and the advancement of our own business activities. To continuously ensure the effectiveness of our initiatives, we will conduct periodic reviews and update this policy as necessary, incorporating insights gained through dialogue and consultation with stakeholders and external experts.

11. Approval

This policy is approved by the President and Representative Director of Ateam Holdings Co., Ltd. and comes into effect on September 5, 2025.

Enacted: Sep 5, 2025
Ateam Holdings Co., Ltd
Takao Hayashi, President

