

**S. Ishimitsu & Co. Group  
Guidelines on Respecting Human Rights**

**S. Ishimitsu & Co., Ltd.**

(July 2025)

## Introduction

Under our corporate management philosophy, “Think together and work together for Mutual Prosperity,” S. Ishimitsu & Co. Group aims to be a company that continues to be needed and loved by society. Based on the above corporate management philosophy, we believe that “connections” with stakeholders are of the utmost importance for achieving sustainable growth, and we have set a mission of “contributing to world happiness through food” by connecting not only products and services, but also ideas and intangible value, from upstream to downstream markets.

To realize this vision, we recognize that it is essential to respect the fundamental human rights of all of those affected by S. Ishimitsu & Co. Group’s business throughout our business activities, and in order to fulfill S. Ishimitsu & Co. Group’s responsibility to respect human rights, we established the “S. Ishimitsu & Co. Group Human Rights Policy” in June 2024.

However, measures to fulfill our responsibility to respect human rights cannot be accomplished through S. Ishimitsu & Co. Group’s efforts alone, and it is necessary for our business partners to cooperate with us, and implement measures throughout the entire supply chain (Note 1). We believe that such collaboration for respecting human rights will lead to the enhancement of added value for the entire supply chain, and encourage coexistence and co-prosperity with our business partners.

Therefore, with the aim of deepening our business partners’ understanding regarding the measures to address human rights issues, and so that the S. Ishimitsu & Co. Group may share and implement such measures together with our business partners, we have established S. Ishimitsu & Co. Group’s “Guidelines on Respecting Human Rights.” These Guidelines summarize the measures we desire our business partners to undertake along with S. Ishimitsu & Co. Group regarding respect for human rights.

We appreciate your understanding of the purpose and meaning described above, and kindly request that you cooperate with the measures detailed in these Guidelines.

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<sup>1</sup> This refers to a series of corporate activities to deliver products to consumers from raw materials and various stages of development to manufacturing and distribution.

# S. Ishimitsu & Co. Group Guidelines on Respecting Human Rights

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\* These Guidelines have been prepared with reference to the “OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector” by the Organization for Economic Co-operation and Development (OECD) and other similar documents.

## 1. Basic Matters

### 1) Compliance with Domestic Laws and Regulations and Respect for International Standards and Norms

Companies must comply not only with the norms stipulated in domestic laws and regulations, but also respect international human rights standards and international labor standards stipulated by treaties and similar documents. In addition to complying with applicable laws, regulations, etc., we are also required to respect international norms.

\* International norms refer to the expectations for socially responsible organizations regarding their conduct, which are derived from customary international law, generally accepted principles of international law, or universal or almost universally recognized intergovernmental agreements (including treaties and agreements) (e.g., the United Nations's "Guiding Principles on Business and Human Rights").

### 2) Dialogue with Workers for Respect for Human Rights

It is important to engage in dialogue with workers to understand the human rights issues they face in their workplace and tasks, and to confirm whether the systems in place for respecting human rights are functioning. It is necessary to establish a system and culture that is able to identify the problems employees are facing in relation to the workplace and tasks, and to build a system for gathering information to identify potential risks.

## 2. Individual Human Rights Issues

### 1) Prohibiting Child Labor

We do not employ children who are under the minimum age for admission to employment or work, nor do we allow them to work in a manner that impairs children's development. Specifically, we prohibit the following labor:

- normal labor by children who are under the minimum age for admission to employment or work set by each member country of the International Labour Organization (ILO) (persons who are under 15 years of age (under 14 years of age in ILO member countries where economic and educational facilities are insufficiently developed), or are at 15 years of age or older, but less than the age of completion of compulsory schooling); and
- engagement by children who are under 18 years of age in work designated by each ILO member country as work which by its nature or the circumstances in which it is carried out is likely to jeopardize the health, safety or morals of young persons ("hazardous work") (Note 2);

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<sup>2</sup> However, national laws or regulations or the competent authority may, after consultation with the organizations of employers and workers concerned, where such exist, authorize employment or work as from the age of 16 years on condition that the health, safety and morals of the young persons concerned are fully protected and that the young persons have received adequate specific instruction or vocational training in the relevant branch of activity (Article 3, paragraph 3 of the ILO Minimum Age Convention, 1973 (No. 138)).

Examples of “hazardous work”

Work that exposes children to physical, psychological, or sexual abuse
Work that occurs underground, under water, at dangerous heights, or in confined spaces
Work with dangerous machinery, equipment, and tools, or that involves the manual handling or transport of heavy loads
Work in an unhealthy environment which may, for example, expose children and young persons to harmful substances, agents, or processes, or to temperatures, noise levels, or vibrations that could be damaging to their health
Work under particularly difficult conditions, such as work for long hours or during the night, or work where the child unreasonably confined to the premises of the employer

- engagement in the worst forms of child labor by workers who are under 18 years of age (the following work provided in Article 3 of the ILO Worst Forms of Child Labour Convention, 1999 (No. 182)):

All forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage and serfdom, and forced or compulsory labor, including forced or compulsory recruitment of children for use in armed conflict
The use, procuring, or offering of a child for prostitution, for the production of pornography, or for pornographic performances
The use, procuring, or offering of a child for illicit activities, in particular for the production and trafficking of drugs
Hazardous work (refer to “hazardous work” above)

- If provided in domestic laws and regulations, with respect to activities that are not likely to be harmful to young persons’ health or development and do not prejudice their attendance at school, their participation in vocational orientation or training programs approved by the competent authority, the employment or work of persons 13 to 15 years of age may be permitted (light work; Article 7 of the ILO Minimum Age Convention, 1973 (No. 138)). In this case, it is necessary to pay attention to the following points regarding its working conditions (refer to paragraph 13 of the ILO Minimum Age Recommendation (No. 146)).

The provision of fair remuneration, bearing in mind the principle of “equal pay for equal work”
A strict limitation on the hours spent at work in a day and in a week, and a prohibition on overtime, so as to allow enough time for education, training, rest, and leisure activities
The granting of a minimum consecutive period of 12 hours’ nightly rest, and weekly rest days
The granting of annual paid holidays of at least four weeks and, in any case, no shorter than that granted to adults
Coverage by social security programs, including employment injury, medical care, and sickness benefit programs
The maintenance of safety rules and satisfactory standards of health, and appropriate instruction and supervision

## 2) Prohibiting Forced Labor

We hire all employees at their will and do not allow them to engage in forced labor.

- \* Forced labor means all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself/herself voluntarily (Article 2, paragraph 1 of the ILO Forced Labour Convention, 1930 (No. 29)). In order to prevent forced labor, we pay close attention to whether the following circumstances exist, that may indicate the “menace of any penalty” or “involuntariness” in forced labor (11 indicators announced by the ILO):

Abuse of vulnerability	<ul style="list-style-type: none"> <li>Highly vulnerable individuals are more likely to be targeted for forced labor. Specific examples of highly vulnerable individuals include women and minors (more likely to be targets of violence), migrant workers (who cannot speak the local language, do not have knowledge of local laws, and whose residency status is linked to various rights), impoverished people (who have less discretion in their choice of occupation), and religious and ethnic minorities.</li> <li>Although the mere fact of an individual being in a highly vulnerable position does not automatically constitute forced labor, if an employer takes advantage of a worker’s vulnerable position with the intent to exploit such worker, a forced labor situation may arise.</li> <li>It should be noted that vulnerability will further increase in the event of multiple dependencies on an employer, such as when a worker depends on their employer not only for their job but also for housing (such as factory dormitories), food, or work for their relatives.</li> </ul>
Deception	<ul style="list-style-type: none"> <li>Instances where promises were not fulfilled when entering into an employment relationship, and workers would not have entered into such a relationship had they had been aware of the reality. “Promises” include those regarding working conditions, such as wages, details of work, work location, housing, acquisition of residence status, standard of living, and identity of the employer. A typical example involves workers finding themselves trapped in an abusive work environment that differs from what was promised, without any method of escape.</li> </ul>
Restriction of movement	<ul style="list-style-type: none"> <li>A typical example is when workers’ movement is constantly restricted within the workplace or while being transported in order to prevent workers from escaping (e.g., when workers are confined in a factory or when their whereabouts is monitored by security guards or surveillance cameras). There are instances in which workers’ movements are restricted to ensure their safety within hazardous work environments, but if there are no reasonable grounds for such restrictions, this is a very strong indicator of forced labor.</li> </ul>

Isolation	<ul style="list-style-type: none"> <li>• Instances where victims of forced labor are isolated from the outside world. Without being informed of their location, workers may be isolated in a worksite that is far from other habitation with no means of transportation available. In some instances, workers' contact with the outside world is blocked even within populated areas, such as by having their mobile phones or other means of communication confiscated or being prohibited from free movement.</li> <li>• It can also be a problem if a business operator has not been officially registered, making it very difficult for the relevant authorities to enforcement actions.</li> </ul>
Physical and sexual violence	<ul style="list-style-type: none"> <li>• Instances where workers are forced to take drugs or alcohol to exert control over them, to undertake domestic work in addition to the initially promised details of work, to have sexual relations with their employer or related parties, or to kidnap children and place them in situations of forced labor. As such violence is not acceptable as a disciplinary measure under any circumstances, this is a very strong indicator of forced labor.</li> </ul>
Intimidation and threats	<ul style="list-style-type: none"> <li>• Instances where threats such as "we will alter the wages or conditions related to housing," "we will prohibit free entry to and exit from the workplace (which is currently possible)," and "we will report illegal employment to the authorities" are made when workers complain about their working conditions or express their intention to quit their jobs, or where constant mental harassment takes place in order to increase the vulnerability of workers.</li> <li>• We determine whether acts constitute intimidation and threats by taking into account factors such as each worker's age, personal beliefs, cultural background, and social and economic status.</li> </ul>
Retention of identity documents	<ul style="list-style-type: none"> <li>• Instances where an employer is in possession of workers' personal identification documents or other important personal belongings, and workers are not free to use or access them, thereby preventing the termination of the employment relationship.</li> <li>• If workers do not possess an identity document, etc., they are rendered unable to obtain other job opportunities and receive essential services for daily life, which is an indicator of forced labor.</li> </ul>
Withholding of Wages	<ul style="list-style-type: none"> <li>• Delayed and irregular payments of wages can be an indicator of forced labor.</li> <li>• While such circumstances do not automatically constitute forced labor, when payment of wages is deliberately delayed in order to compel workers to remain within the workplace, and freedom to terminate employment is not effectively given to workers, this constitutes forced labor.</li> </ul>
Debt bondage	<ul style="list-style-type: none"> <li>• Instances where workers are forced to incur debt in various ways, such as wage advances, loans to cover costs paid to a recruiter or travel expenses (such as a plane fare</li> </ul>

	<p>to move to a place of employment), loans to children’s parents in consideration of the provision of child labor, or loans for living expenses or emergency expenses, such as medical expenses, and workers are working against their will in order to repay the debt.</p> <ul style="list-style-type: none"> <li>• Especially when workers are illiterate, there are instances where irregular periodic workers are detained by compounding the amount of debts as a result of unfair manipulation of the remaining amount of debts or exorbitant interest charges, so that workers cannot escape from repayment of debts (i.e., provision of labor).</li> </ul>
Abusive working and living conditions	<ul style="list-style-type: none"> <li>• Instances where workers are forced to work under extremely poor or hazardous working conditions that they would never willingly accept (including serious breaches of labor laws) or to endure poor living environments, such as many workers living in a small room, or environments where privacy is not ensured.</li> <li>• In some instances, workers may voluntarily accept such living environments, so this fact alone does not automatically constitute forced labor. However, this may lead to threats that prevent workers from leaving their job, and is an indicator of forced labor.</li> </ul>
Excessive overtime	<ul style="list-style-type: none"> <li>• Workers subjected to forced labor may be required to work overtime or consecutive days beyond the limits prescribed by domestic law or collective labor agreements. The fact of overtime work alone does not automatically constitute forced labor, but if workers are engaged in excessive labor in violation of laws and regulations due to some form of threat, such as the possibility of dismissal or in order to earn the minimum wage, this is an indicator of forced labor.</li> </ul>

### 3) Prohibiting Discrimination

We eradicate discrimination in recruitment and employment, and make efforts to realize equal opportunities and fair treatment.

\* Discrimination treatment refers to any distinction, exclusion, or preference made on the basis of the following matters, which has the effect of nullifying or impairing equality of opportunity and treatment in employment or occupation (refer to Article 1, paragraph 1 of the ILO Discrimination (Employment and Occupation) Convention (No. 111)). Discriminatory treatment includes establishing different opportunities and treatment with regard to recruitment, promotion, remuneration, training, and other matters, for reasons other than reasonable factors such as workers’ capabilities, fitness, and performance.

<Reasons for discrimination>

Race, ethnicity, national extraction (nationality, place of origin, etc.), social origin (social class, occupational category, caste, etc.), skin color, age, gender, sexual orientation, gender identity, existence of disability, existence of illness such as HIV and hepatitis infection, pregnancy, status of responsibility for childcare and

nursing care, religion, political opinion, union membership or existence of attendance at union activities, existence of spouses, etc.

- \* Discrimination includes not only direct discrimination, in which a system or policy directly creates discriminatory treatment based on the “Reasons for discrimination” described above, but indirect discrimination, in which systems and practical customs that superficially seem to be neutral but cause discriminatory outcomes to people belonging to particular groups.

<Examples of direct and indirect discrimination>

Direct discrimination	Posting job advertisements that exclude people based on their specific ideologies, political opinions, marital status, or pregnancy
Indirect discrimination	Conducting training on weeknights, excluding those who are unable to attend due to day-to-day childcare or caregiving responsibilities (thereby placing them in a disadvantageous position with regard to work assignments or promotions) or requiring the ability to speak a specific language for tasks for which language proficiency is not essential (this constitutes a form of discrimination based on national origin or race), etc.

- \* It is necessary to comply with the principle of equal pay for equal work, and to provide the same remuneration for work that has the equal value, when all tasks constituting such work are considered, even if the content, location, responsibilities, and required skills and qualifications of the work differ (refer to Article 1 of the ILO Equal Remuneration Convention (No. 100)).
- \* Unless otherwise provided by law, requiring a test for pregnancy or a certificate of such test when hiring female workers is prohibited (Article 9, paragraph 2 of the ILO Maternity Protection Convention (No. 183)).

#### 4) **Freedom of Association, Right to Organize, and Right to Collective Bargaining**

We approve the right of workers to establish and join an organization of their choice without prior permission, and we respect these rights without discrimination of any kind. In addition, in order to guarantee employees’ right to organize as means to realize labor-management consultations on issues such as working environment and wage conditions, we respect freedom of association, the right to organize and join labor unions under laws and regulations without any discrimination, retaliation, threats, and harassment, and we shall not interfere with the activities of labor unions. Furthermore, regardless of whether a labor union exists at the workplace, we must not interfere with the ability of labor unions and worker representatives to consult and exchange opinions with companies (collective bargaining), and must negotiate with them as requested, except in cases where functions of corporate activities and normal relations with labor unions and worker representatives are hindered.

- \* Interference in the activities of trade unions refers to acts which are designed to promote the establishment of workers’ organizations under the domination of employers or employers’ organizations, or to support workers’ organizations by financial or other means, with the object of placing such

organizations under the control of employers or employers' organizations (refer to Article 2, paragraph 2 of the ILO Right to Organize and Collective Bargaining Convention (No. 98)).

- \* When applicable laws and regulations of a country restrict freedom of association, we make efforts to make the best use of workers' rights, to the extent that they are consistent with the laws and regulations of that country. For example, in order to enable workers to interact collectively with a company, representatives appointed by workers may engage in dialogue with such company, instead of forming a labor union.

**5) Occupational Health and Safety**

We maintain an appropriate level of safety and health for workers in the workplace, in accordance with laws and regulations. We assess risks to workplace safety, ensure safety through appropriate design, technology, and management measures, recognize situations where workers may be exposed to chemical substances, organisms, noise, offensive odors, etc., in the workplace that may be harmful to their body, and take appropriate measures. In addition, we conduct appropriate health management activities for all workers.

- \* Occupational health and safety aims to protect the health of workers who work on the frontlines of job sites daily, and it is necessary to understand what workers perceive as hazardous in a timely manner and strive to prevent such hazards. Therefore, in the process of ensuring occupational health and safety, we should be aware of the importance of engagement (dialogue).

<Examples of occupational health and safety measures>

Health and safety management system	<ul style="list-style-type: none"> <li>• In order to develop a healthy and safe work environment, we establish and operate a health and safety management system.</li> <li>• A health and safety management system refers to the overall management framework to promote health and safety activities, and includes details related to organizational structure, planned activities, division of responsibilities, practices, procedural processes, and management resources, a representative example is ISO45001.</li> </ul>
Occupational safety	<ul style="list-style-type: none"> <li>• We identify and assess risks relating to occupational safety, and maintain safety through proper design, engineering, and administrative controls.</li> <li>• We provide reasonable consideration of pregnant women and nursing mothers.</li> </ul>
Emergency preparedness	<ul style="list-style-type: none"> <li>• In preparation for emergencies such as disasters and accidents that threaten human life and physical safety, we identify the likelihood of such events occurring. We prepare emergency response manuals aimed at minimizing harm to workers and damage to assets, and install necessary equipment. In addition, we provide education and</li> </ul>

	training so that workers can take such action in the event of a disaster.
Occupational injuries and illnesses	<ul style="list-style-type: none"> <li>We identify, assess, record, and report the status of occupational injuries and illnesses, take appropriate measures and corrective measures, and strive to prevent recurrence. We also provide procedures to facilitate the return of workers to their workplace and report on their implementation.</li> </ul>
Industrial hygiene	<ul style="list-style-type: none"> <li>We identify and assess the potential risk of workers being exposed to harmful biological, chemical, and physical effects in their workplace and manage them appropriately.</li> </ul>
Consideration for physically demanding work	<ul style="list-style-type: none"> <li>We identify and assess physically demanding work and manage it appropriately to prevent occupational injuries and illnesses.</li> </ul>
Health and safety of machinery and equipment	<ul style="list-style-type: none"> <li>We assess potential safety risks associated with machinery and equipment used by workers in the course of their work and implement appropriate safety measures.</li> </ul>
Facility safety	<ul style="list-style-type: none"> <li>We ensure appropriate safety and health at facilities provided for the daily lives of workers (dormitories, cafeterias, toilets, etc.) and appropriate emergency exits in the event of an emergency.</li> </ul>
Health and safety communication	<ul style="list-style-type: none"> <li>With regard to various occupational hazards that workers may encounter, we provide education and training related to appropriate safety and health information in a manner that is easily understood by workers, and we establish a system for workers to provide feedback on safety-related matters.</li> </ul>
Workers' health management	<ul style="list-style-type: none"> <li>We conduct appropriate health management activities for all workers.</li> </ul>

## 6) Prohibiting Violence and Harassment

We respect the human rights of our employees and prohibit harsh and inhumane treatment, including violence (abuse, corporal punishment, and other forms of violence) and harassment.

\* "Violence and harassment" refers to a range of unacceptable behaviors and practices, or threats thereof, whether a single or repeated occurrence, that aim at, result in, or are likely to result in physical, psychological, sexual, or economic harm (Article 1(a) of the ILO Violence and Harassment Convention, 2019 (No. 190)).

\* In addition to power harassment, the above forms of violence and harassment include harassment based on gender (gender and sexual harassment), sexual orientation and gender identity (SOGI (sexual orientation & gender identity) harassment), differences in race, ethnicity, and nationality (racial harassment), pregnancy and childbirth (maternity harassment), and childcare and nursing care, etc.

## **7) Execution of a Labor Contract**

We enter into a labor contract with any worker with whom we have an employment relationship. In addition, when we engage an individual contractor or trustee with whom we do not have an employment relationship, we enter into a separate written contract.

\* The existence of an employment relationship should primarily be determined based on the actual facts concerning (i) the performance of work and (ii) the remuneration provided to the worker, whether contractual or otherwise, that may have been made between the parties (paragraph 9 of the ILO Employment Relations Recommendation (No. 198)).

\* As specific indicators, the existence of an employment relationship is assessed based on the following factors in relation to (i) the performance of the work:

- (1) it is carried out according to the instructions and under the control of the company;
- (2) the worker is integrated into the organization of the enterprise;
- (3) it is performed solely or mainly for the benefit of the company;
- (4) it must be carried out personally by the worker;
- (5) it is carried out within specific working hours or at a workplace designated and agreed upon by the party requesting the work;
- (6) it has a defined duration and a certain continuity;
- (7) it requires the worker's availability; or
- (8) it involves the provision of tools, materials, and machinery by the party requesting the work.

In addition, the following factors regarding (ii) remuneration are taken into account:

- (1) periodic payment of remuneration to the worker;
- (2) the remuneration constitutes the worker's sole or primary source of income;
- (3) provision of in-kind benefits such as food, lodging, or transport;
- (4) recognition of entitlements such as weekly rest and annual holidays;
- (5) payment by the party requesting the work for travel undertaken by the worker in order to carry out the work; or
- (6) absence of financial risk for the worker.

(Paragraph 13 of ILO Employment Relationship Recommendation (No. 198))

## **8) Appropriate Working Hours**

In order to ensure that the prescribed annual working days and working hours, including overtime, do not exceed legal limits, we manage our employees' working hours and holidays appropriately. We also guarantee rights such as annual paid leave, maternity leave, and childcare leave. In addition, we are committed to reducing long working hours, expanding systems for work-life balance, and fostering a workplace culture that supports these goals.

## 9) Adequate Wages

We pay at least the statutory minimum wage to our employees, comply with applicable laws and regulations regarding wages, and do not engage in inappropriate wage reduction.

- \* The minimum wage refers to the minimum remuneration required to be paid to workers who provide labor, as stipulated by wage-related laws and regulations in the country in which they are located. Employers cannot reduce this amount through collective agreements or individual employment contracts (refer to Articles 1 and 2 of the ILO Minimum Wage Fixing Convention, 1970 (No. 131)).
- \* An inappropriate wage reduction refers to a wage reduction that violates labor-related laws and regulations. Wages include the minimum wage, overtime allowance, statutory benefits, and other allowances.

## 10) Foreign and Migrant Workers

We understand the vulnerability of the position foreign workers are in (including technical interns in Japan; the same applies hereinafter) and respect their human rights and internationally recognized labor rights.

- \* Specifically, this includes the following commitments:
  - We ensure that all employment conditions presented to foreign workers in their country of origin match the actual employment conditions. In accordance with applicable laws and regulations, we clearly state employment conditions in writing in a language that the worker understands.
  - We do not keep or confiscate foreign workers' identification documents and respect their freedom to leave their jobs, change employment, return to their country of origin, and maintain their private lives.
  - Based on the ILO "General Principles and Operational Guidelines for Fair Recruitment", which states that recruitment and placement fees and related costs must not be charged to workers or job seekers, we establish a verification system to ensure that intermediaries involved in recruitment (e.g., human resources agencies, supervising organizations, registered support organizations, and other entities; the same applies hereinafter) do not impose such fees on workers. We do not hire foreign workers through intermediaries that violate this principle.
- \* A foreign worker is defined as a person who has relocated to a country other than their country of origin for employment purposes, excluding self-employment (refer to Article 11 of the ILO Migration for Employment Convention (Revised), 1949 (No. 97), the ILO "General Principles and Operational Guidelines for Fair Recruitment," the United Nations Convention on Migrant Workers' Rights).

## **11) Establishment of a Corrective and Remedial System**

We take measures to prevent actions that violate these Guidelines. If any adverse human rights impacts occur due to violations of these Guidelines, we immediately take corrective action. We also accept reports related to these Guidelines and establish a mechanism (remedial system) to address and correct any adverse human rights impacts caused by any such violations.

- \* Measures to prevent actions that violate these Guidelines include educating and raising awareness among employees, disseminating the matters outlined in these Guidelines, and fostering an open workplace culture.
- \* If we discover an actual or potential adverse human rights impact, we take corrective action. However, if the impact is solely caused by a business partner, we encourage the partner to correct the situation.
- \* The remedial system refers to mechanisms for addressing adverse human rights impacts caused by company activities. This includes receiving reports, conducting investigations, responding appropriately, and providing feedback (e.g., whistleblowing systems, hotlines, complaint boxes, or meetings with lawfully elected employee representatives). We ensure confidentiality of the reports and anonymity for whistleblowers, prohibit disadvantageous treatment (including retaliation for making reports), and protect whistleblowers from such treatment.

## **12) Ensuring Traceability and Disseminating these Guidelines**

We collaborate to ensure traceability throughout the supply chain, including identifying upstream agricultural, forestry, and fisheries sites. In addition to disseminating these Guidelines to our direct and indirect business partners within the S. Ishimitsu & Co. Group's supply chain, we regularly verify their compliance, record the results, and take prompt corrective action if any issues arise.

## **13) Reporting of Adverse Human Rights Impacts**

If we become aware of an adverse human rights impact (including potential impacts) arising from our own actions or those of our business partners due to non-compliance with these Guidelines, we promptly report the matter to the S. Ishimitsu & Co. Group and discuss measures to be taken. If we become aware that the actions of business partners (including indirect business partners) within the S. Ishimitsu & Co. Group's supply chain have caused an adverse human rights impact, we also report it.

End