# **Kao Human Rights Policy**

The Kao Way states that the mission of the Kao Group (hereinafter, "Kao") is "As one, we create a Kirei life for all—providing care and enrichment for the life of all people and the planet."

Kao is committed to fulfilling its responsibility to respect human rights, which are the fundamental rights of all human beings, in all of its corporate activities.

# Compliance with applicable laws and norms

We support and respect international norms of behavior on human rights, including the International Bill of Human Rights, which states the basic human rights to be enjoyed by all people in the world, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, which states the core labor standards (freedom of association and the effective recognition of the right to collective bargaining, the elimination of all forms of forced or compulsory labor, the effective abolition of child labor, and the elimination of discrimination in respect of employment and occupation), and the principles of free, prior and informed consent of indigenous peoples as well as each country's National Action Plan (NAP) on Business and Human Rights. The Kao Human Rights Policy is guided by the United Nations Guiding Principles on Business and Human Rights.

We comply with the laws applicable in each country and region in which we conduct our corporate activities.

When there is conflict between internationally recognized human rights and the laws of a country or region, we seek ways to honor the principles of international human rights.

This Human Rights Policy applies to all Directors, Audit & Supervisory Board Members, Officers and employees of the Kao Group (including Kao Corporation and its subsidiaries and affiliates). In cases where adverse impacts on human rights by business partners, suppliers and other related parties are directly linked to our business, products or services, we require these business partners, suppliers and other related parties to respect human rights and not to violate them.

# Respect for human rights through corporate activities

We aim to achieve zero human rights violations across all of our corporate activities, and to solve problems promptly when they unintentionally occur. We are committed to not violating human rights, including the prohibition of human trafficking, forced labor, child labor and all forms of discrimination, as well as the freedom of association and the right to collective bargaining, and the guarantee of equal pay for equal work. We promote human rights initiatives by not violating human rights, mitigating and preventing adverse impacts on human rights in corporate activities and through initiatives specified in the Kao Business Conduct Guidelines and policies and guidelines in each area.

We respect our employees and workers, and also maintain safe and comfortable workplaces that foster active exchanges of ideas and opinions.

Based on the philosophy of valuing consumers and customers, we provide products that are safe, reliable and easy to use for everybody. Moreover, through communication with consumers and customers, we deepen our understanding of them and reflect this in the improvement of products, services and communication.

We understand that our business activities can have impacts on the lives of the people in the local communities, and strives to coexist with the local communities.

# Human rights due diligence

We work to identify, prevent, or mitigate adverse human rights impacts through the application of human rights due diligence processes.

#### Remediation

Where we identify that we have caused or directly contributed to adverse human rights impacts, we are dedicated to providing for or cooperating in the remediation of the adverse impacts through legitimate processes.

#### Education

We ensure that this policy is reflected in necessary procedures so as to become established across all of our corporate activities, and provide appropriate education and training to all Directors, Audit & Supervisory Board Members, Officers and employees in order to ensure that this policy is understood and implemented effectively.

# Dialogue and consultation

We consult with the relevant stakeholders on responses to potential and actual impacts on human rights.

### Information disclosure

We report on our efforts to respect human rights and the status of human rights due diligence implementation.

This policy is approved by the ESG Managing Committee, over which the Board of Directors has a supervisory function, as of April 6, 2023.

Implemented & Revised: May 28, 2015

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April 6, 2023

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