

ABeam Group Human Rights Policy

July, 2026

Our Approach to Respecting Human Rights

The mission of ABeam Consulting Ltd. and its consolidated subsidiaries (hereinafter referred to as the "ABeam Group") is to create new value and success for clients and to contribute to the continuous enhancement of corporate value through transformation.

In realizing this mission, the ABeam Group recognizes that respect for human rights is indispensable for all corporate activities.

The ABeam Group expressly states in the "ABeam Governance Code," which sets forth the principles to be upheld with integrity, that it shall respect human rights and shall neither tolerate nor engage in discrimination or any conduct that impairs individual dignity.

Furthermore, the ABeam Group believes it has a responsibility for the potential impacts that its business activities may have on the human rights of all individuals, including people in vulnerable situations.

As a transformation partner that utilizes advanced technologies and data, the ABeam Group is committed to safeguarding privacy, ensuring the appropriate handling of data, and promoting the proper use of emerging technologies. Through these efforts, the ABeam Group will seek not only to prevent and mitigate adverse impacts on society, but also to maximize the value created jointly with its clients.

Upholds international standards

The ABeam Group upholds internationally recognized human rights standards, including the United Nations "International Bill of Human Rights" and the "Guiding Principles on Business and Human Rights" (UNGPs). The ABeam Group proactively makes decisions and takes actions based on these international principles in addressing human rights issues related to its business activities and services. In the event that domestic laws and regulations in the regions where the ABeam Group conducts business activities conflict with internationally recognized human rights principles, it will seek ways to respect such international principles to the greatest extent possible.

Purpose and Scope of this Human Rights Policy

This Policy sets forth the principles and framework through which the ABeam Group implements respect for human rights across its entire value chain.

- **Scope of application:** This Policy applies to all officers and employees of the ABeam Group, including secondees and temporary staff (collectively, “Employees, etc.”).
- **Engagement with stakeholders:** The ABeam Group shall engage with suppliers, contractors, clients, and other stakeholders (hereinafter referred to as “Stakeholders”) and expects such Stakeholders to understand this Policy and respect human rights.
- **Continuous improvement:** The ABeam Group shall periodically review and update this Policy and related initiatives, taking into account changes in social conditions and the nature of business.

Policy

Initiatives pursuant to this Policy shall be promoted by the Sustainability Committee, chaired by the President and Representative Director, and the status of implementation shall be reported to the Board of Directors as appropriate. The officer responsible for sustainability shall report the progress of such initiatives to the Committee, thereby ensuring, under the supervision of the Board of Directors, appropriate oversight and continuous improvement.

The ABeam Group shall establish, implement, and continuously operate a human rights due diligence mechanism in accordance with the UNGPs.

- **Identification and assessment:** The ABeam Group shall identify and periodically assess adverse human rights impacts within the ABeam Group and across the value chain.
- **Prevention and mitigation:** The ABeam Group shall take appropriate measures to prevent and mitigate identified human rights risks.
- **Evaluation of effectiveness:** The ABeam Group shall continuously verify and evaluate the effectiveness of measures implemented.
- **Dialogue and disclosure:** The ABeam Group shall endeavor to engage in dialogue with relevant Stakeholders and disclose the progress of its initiatives as appropriate.

Where it is determined that the ABeam Group has caused or contributed to an adverse human rights impact, the ABeam Group shall endeavor to provide for remediation and remedy through appropriate procedures.

The ABeam Group has a whistleblowing system that enables anonymous reporting. The

ABeam Group shall maintain the confidentiality of all reports and ensure the protection of whistleblowers. Any disadvantageous treatment or retaliation against whistleblowers shall not be tolerated.

Salient Human Rights Issues

Taking into consideration the characteristics of its business, operating environment, and prevailing social conditions, the ABeam Group identifies the following four areas as salient human rights issues and addresses them as priority areas.

- (1) Use of emerging technologies and human rights: In providing consulting services that utilize technologies such as AI, the ABeam Group shall endeavor to safeguard privacy and prevent unfair discrimination.
- (2) Response to geopolitical risks: In conducting global business operations, the ABeam Group shall closely monitor conditions in each region and endeavor to avoid adverse human rights impacts in regions or sectors where human rights risks are elevated.
- (3) Human rights in the supply chain: The ABeam Group shall request that Stakeholders conduct their activities in an appropriate manner, including respecting human rights, and shall seek to collaborate with them in addressing relevant issues.
- (4) Safety and health of employees: The ABeam Group shall prohibit all forms of harassment and foster a culture that respects diversity. The ABeam Group shall also ensure the physical and mental health of employees, maintain an appropriate working environment, and endeavor to provide living wage levels that exceed the statutory minimum wage.