

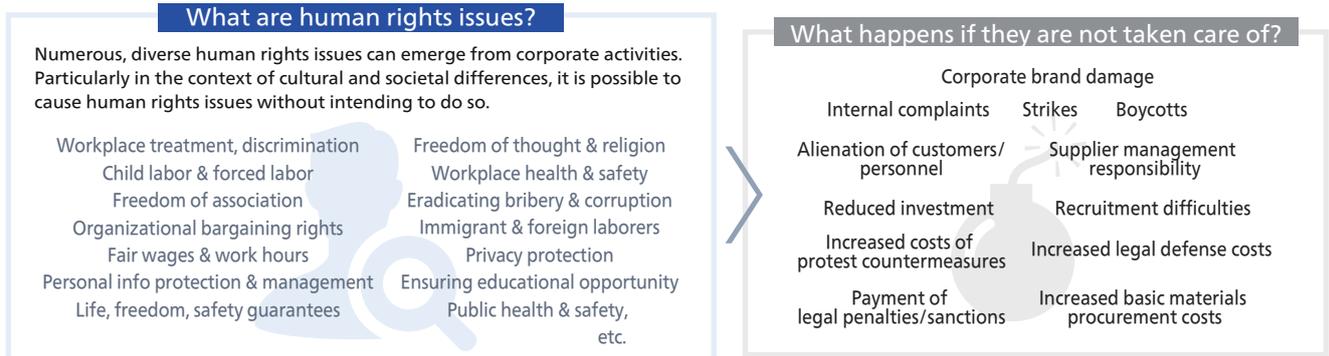
# Human Rights Due Diligence Support Service

Recent years have seen an increase in social concern over the responsibilities that business enterprises bear toward the broader community. Amid this trend, corporate value has come to be assessed in terms of three elements: environment, social and governance, or “ESG”. In particular, since the United Nations clarified the responsibility of industry to respect human rights through its Guiding Principles on Business and Human Rights, assertions that corporations must take responsibility for resolving human rights issues have intensified.

As part of our business activities, ABeam Consulting supports uniform corporate efforts to respect, protect and fulfill human rights, from understanding the human rights issues that could be triggered by corporate activities, to prevention or minimization of high-risk human rights issues.

## Corporate responsibility toward human rights issues

More than a few Japanese business enterprises give short shrift to handling human rights issues simply because they have not encountered any yet. However, as a corporation extends its value chain into the global sphere, the scope of potential human rights issues expands beyond management’s ability to grasp it, and when they emerge, problems could spread to unexpected extent. The ability to handle problems before they arise is among the keys to sustainable growth. A corporation must grasp its potential human rights issues, and respond to them according to a well-defined set of priorities.



## Barriers that hinder business enterprises in furthering human rights

There are numerous sets of human rights protection guidelines, both domestic and international. But a company must discover the processes that suit it best, and take continual action based on it. A company that has already initiated such efforts must produce sufficient results within a limited budget and timeframe. The fact is that they must confront numerous barriers while moving the effort forward.

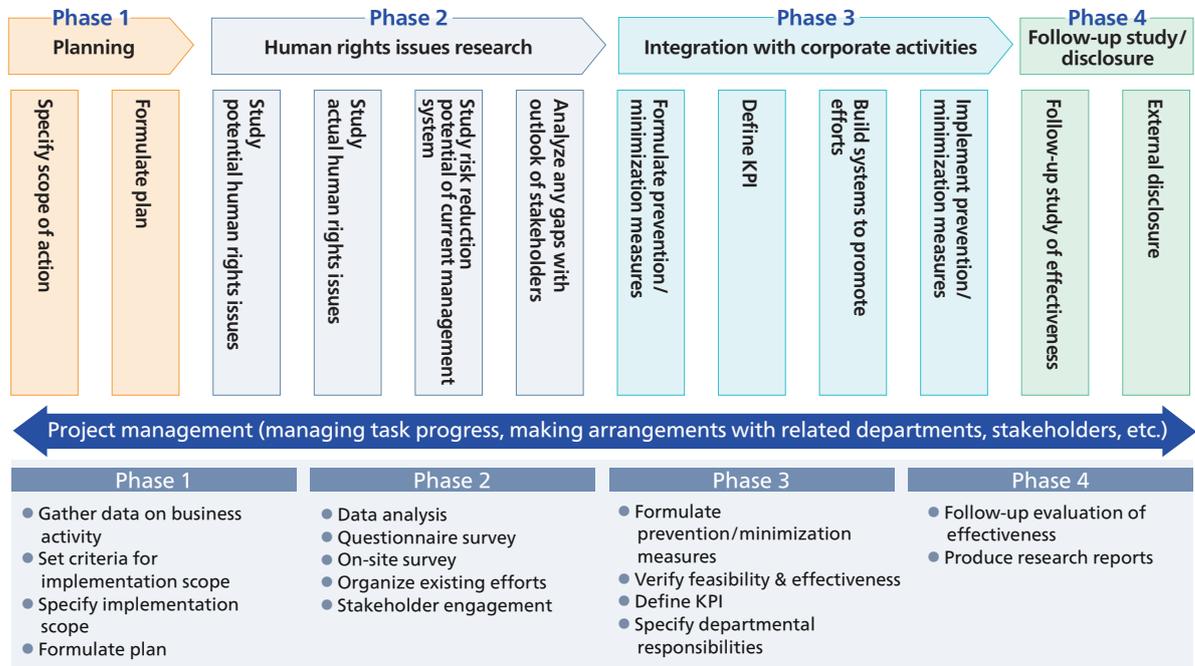


## The ABeam Consulting approach to handling human rights

We research the human rights issues facing the client firm through studies of global risk data, on-site surveys, interviews, questionnaires, etc.

Starting with the high-priority human rights issues, we formulate and implement measures to prevent and minimize issues while conducting continual follow-up analysis of their effectiveness and enhancing the human rights response with external disclosure.

We realize a following approach including the "Human Rights Impact Assessment" method validated globally which is formulated by Caux Round Table Japan.



## What distinguishes the ABeam Consulting approach to human rights

ABeam Consulting is able to research human rights issues using global risk data, to provide quantitative visibility of the human rights issues that business enterprises encounter. We obtain a firm understanding of these human rights issues through supplemental on-site surveys and interviews tailored to the countries, regions and types of business activity that are particularly associated with the risk of human rights issues.

Based on numerous business transformation precedent cases, we support the formulation and implementation of the optimum measures to prevent and/or minimize these issues.

