

LION Human Rights Policy

1. Objective and Ideals

The Lion Group implements a variety of measures based on its purpose, "Make a difference in everyday lives by redesigning habits: ReDesign."

To illustrate, the Lion Group Charter for Corporate Behavior provides for "respect of human rights," "observing both the spirit as well as the letter of all applicable laws and international rules," whilst our Behavioral Guidelines also provide for non-tolerance of child labor and forced labor, equal employment opportunities, and fair treatment of employees and indicates respect for human rights by suppliers.

The Lion Group supports and respects international norms on human rights including the International Bill of Human Rights (Universal Declaration of Human Rights, International Covenant on Economic, Social and Cultural Rights and International Covenant on Civil and Political Rights) , which stipulates the fundamental human rights of all people in the world, The Ten Principles of the United Nations Global Compact, ILO Declaration on Fundamental Principles and Rights at Work and Children's Rights and Business Principles..

We hereby set forth the LION Human Rights Policy(the "Policy") guided by the United Nations Guiding Principles on Business and Human Rights to put in statutory form our endeavors to implement these measures because respect for human rights is indispensable for people's living, pursuing happiness and improvement of quality of human life.

This Policy applies to all Lion Group officers and employees. We also require our business partners and suppliers to support and respect this Policy.

2. Respect for Human Rights

- a) To fulfill its responsibility to respect human rights, the Lion Group strives to avoid violating human rights and contributing to indirect human rights violations caused by its stakeholders with regard to human rights issues that may arise through corporate activities including prohibition of human trafficking, forced labor, child labor, and all forms of discrimination, as well as the freedom of association, the right to collective bargaining, and the guarantee of equal pay for equal work.
- b) The Lion Group will not trigger or foment any adverse impact on human rights through corporate activities. In the event of occurrence of such adverse impact on human rights, we will take remedial actions appropriately.
- c) The Lion Group will, even where it is not directly fomenting any adverse impact on human rights, oppose and further endeavor to mitigate any adverse impact on human rights through relevant transactional activities.
- d) The Lion Group will comply with the laws and regulations applicable in each country or region in which it conducts business activities. Where there is a conflict between internationally recognized human rights and the laws and regulations of each country or region, we will seek ways to respect internationally recognized human rights principles.

3. Management System for Respect of Human Rights (Human Rights Due Diligence)

- a) The Lion Group will continuously monitor and evaluate any adverse impact on human rights or fomentation thereof triggered by its corporate activities and any such adverse impact directly relevant to its corporate activities.
- b) The Lion Group will identify and assess adverse human rights impacts that may be caused or contributed to by the business activities of the Lion Group, its suppliers and business partners.
- c) The Lion Group will identify and assess adverse human rights impacts that new business or transactions may cause or contribute to.
- d) The Lion Group will collect information pertaining to the risk of generating any adverse impact on human rights not only from the Lion Group but also from such parties as suppliers and business partners with close ties to the Lion Group, and further encourage them to prevent actual manifestation of such risks.
- e) The Lion Group will endeavor to maintain and develop such effective devices as hotlines, which is available internally and externally, with a view to identifying and adequately tackling any adverse impact on human rights.
- f) The Lion Group will not be complicit in adverse human rights impacts caused by others, especially intimidation or coercion of human rights defenders.

4. Dialogue and Discussion

The Lion Group will, in the event of actual or threatened occurrence of any adverse impact on human rights, take opportunities to dialogue and sincerely discuss with relevant stakeholders.

5. Education

The Lion Group will continuously educate employees so that the whole group becomes more familiar with correct knowledge about respect for human rights.

6. Remedies

The Lion Group has established a hotline (AL (All Lion) Heart Hotline) to detect violations of corporate ethics, including human rights, at an early stage and to respond appropriately to problems. The system is designed to ensure the protection of whistleblowers, including the prohibition of unfair treatment and retaliation against whistleblowers and is open not only to employees, but also to external stakeholders, such as suppliers and business partners.

Whenever it has been revealed that any adverse impact on human rights has been triggered or fomented by the Lion Group, the Group will endeavor to take remedial actions by appropriate means.

7. Disclosure of Information

The Lion Group will, from time to time, disclose the status of our own endeavors in the field of respect for human rights and the like on its website and others.

Established January 1, 2019
Amended January 1, 2023