



## KOSÉ Group Human Rights Policy

The KOSÉ Group has defined its Statement of Purpose as “Create a culture and values embodying a distinctive beauty through a sophisticated fusion of sensuousness and intelligence.” In all corporate activities conducted for this purpose, we promote human rights initiatives that support our business foundations. We have defined, and we execute, the following KOSÉ Group Human Rights Policy as our policy for fulfilling our responsibility as a member of society.

### 1. Basic Concept

Under the corporate message, “Creating Beauty in a Sustainable World,” the KOSÉ Group aims at realizing a sustainable society and global environment that will be passed on to the next generation through corporate activities. In addition, our Behavioral Charter states that with the “Mind to Follow the Right Path,” we will act in accordance with ethics, observe laws and social norms, and respect the human rights of all people involved in the KOSÉ Group, and continue to be an honest and sincere company supported by customers and society.

The KOSÉ Group recognizes that it may affect human rights, directly or indirectly, in the course of conducting business. To fulfill our responsibility to respect the human rights of all persons involved in the business, we herein set forth the “KOSÉ Group Human Rights Policy” (hereinafter referred to as the “policy”) and commit ourselves to promoting human rights initiatives.

The KOSÉ Group recognizes the importance of respecting human rights in all activities, as a company that is a part of society, based on our Behavioral Charter. The KOSÉ Group views the United Nations’ “Guiding Principles on Business and Human Rights (UNGPs)” as the framework for its implementation, and supports and respects the following international principles and initiatives in its business activities.

- United Nations “International Bill of Human Rights” (the “Universal Declaration of Human Rights,” the “International Covenant on Civil and Political Rights,” and the “International Covenant on Economic, Social and Cultural Rights”)
- Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises
- Core labor standards and conventions on human rights regarding wages and working hours based on the ILO (International Labor Organization) “Tripartite Declaration of Principles on Multinational Enterprises and Social Policy (MNE Declaration)” and the “ILO Declaration on Fundamental Principles and Rights at Work”
- The ten principles of the UN Global Compact

- UN General Assembly Resolution “UN Declaration on the Rights of Indigenous Peoples”
- UN “Convention on the Elimination of All Forms of Discrimination Against Women”
- UNICEF, UN Global Compact, and Save the Children’s “Children’s Rights and Business Principles”
- National Action Plans on Business and Human Rights (NAPs) of each country

## **2. Scope of Application**

This policy applies to all officers and employees of the KOSÉ Group. We also require all business partners related to KOSÉ Group products and services to support this policy and respect human rights.

## **3. Respect for Human Rights**

The KOSÉ Group recognizes its important responsibility to protect the rights of all people (hereinafter referred to “rights holders”) related to its business activities across the entire value chain. We will fulfill our responsibility for respecting human rights by ensuring that our business activities do not infringe on the human rights of rights holders, or by promptly taking corrective action if it became clear that any negative impacts on human rights were actually caused or contributed to by our business activities.

## **4. Human Rights Due Diligence**

The KOSÉ Group will establish and maintain a human rights due diligence system to fulfill its responsibility for respecting human rights in accordance with the UN “Guiding Principles on Business and Human Rights (UNGPs).” We will identify any negative impacts on the human rights of rights holders, and preemptively research, understand, and correct those effects through appropriate measures to prevent or mitigate them.

## **5. Dialogue and Consultation**

The KOSÉ Group will sincerely engage in dialogue and consultation with stakeholders in the process of implementing this policy while utilizing independent, external human rights experts.

## **6. Education and Training**

The KOSÉ Group will strive to promote the understanding of officers, employees, and all other business partners related to KOSÉ Group products and services to ensure that this policy is incorporated into all of its business activities and is implemented effectively.

## **7. Remedies**

If the KOSÉ Group’s business activities cause a negative impact on human rights, or if involvement in such impact through business relations is evident or suspected, we will work on relief through dialogue and appropriate procedures based on international standards. We will also guarantee confidentiality and secrecy in this process to ensure that the person raising the issue is not disadvantaged.

## 8. Person Responsible

The KOSÉ Group will ensure the effectiveness of this policy by appointing the Director in charge of Sustainability as the officer responsible for supervision and implementation of the policy.

## 9. Information Disclosure

The KOSÉ Group will externally disclose, through its annual report and on its website, the progress and results of its efforts to spread respect for human rights.

## 10. Applicable Laws

The KOSÉ Group complies with the laws and regulations of each country or region where we do business. Where there is a conflict between internationally recognized human rights and the laws of each country, we will seek ways to maximize respect for international human rights principles.

This policy has been approved by the company's board of directors and signed by President and Representative Director Kazutoshi Kobayashi.

March 28, 2025

Kazutoshi Kobayashi

President & CEO KOSÉ Corporation

A handwritten signature in black ink, appearing to read 'K. Kobayashi', with a stylized flourish at the end.

<History of Revision>

February, 2005 enactment: KOSÉ Group Action Guidelines

January 31, 2020 enactment: KOSÉ Group Human Rights Policy

March 28, 2025 revision: KOSÉ Group Human Rights Policy