



**KIJCHAROEN
ENGINEERING
ELECTRIC PLC**

Human Rights Due Diligence Manual

Kijcharoen Engineering Electric Public Company Limited

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Definitions

| | |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| KJL | Kijcharoen Engineering Electric Public Company Limited |
| Comprehensive Due Diligence | A proactive and comprehensive process to identify actual and potential negative social, environmental, and economic impacts arising from the organization's operations and activities. The purpose is to prevent human rights violations and mitigate negative impacts in social, environmental, and economic aspects. |
| Value Chain | The management of interconnected activities that create added value for the Company throughout its business processes. Each step is linked and enhances value before delivering products or services to customers. |
| Potential Risk | A risk that may occur in the future. |
| Actual Risk | A risk that is occurring currently or has already occurred. |
| Inherent risk | A risk that exists generally due to the nature of the business or its activities, both current and future, which may cause impacts or the potential for impacts from uncertainties in external factors. This is the level of risk present before any risk control measures are implemented. |
| Mitigation | Actions taken to reduce the level of impact and/or likelihood to an acceptable level, including Risk Avoidance, Risk Acceptance, and Risk Diversification. |
| Residual Risk | The risk that remains after the Company has implemented plans, controls, or measures to prevent and manage all aspects of risk. |
| Risk Control | Control measures established to ensure that the Company manages risks at an acceptable level. These include Preventive controls, Detective controls, Directive controls, and Corrective controls. |
| Acceptable Risk | The risk that the Company can tolerate after implementing additional Mitigation Actions, beyond the existing plans or control measures already in place. |

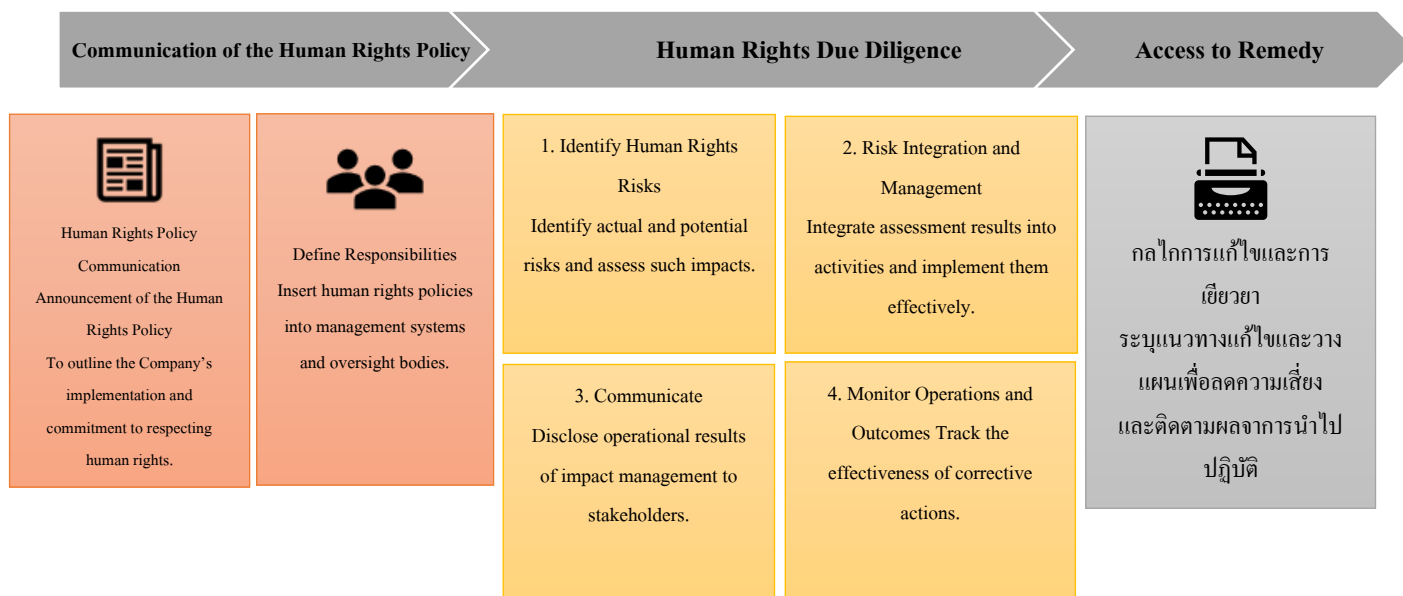
Introduction

Kijcharoen Engineering Electric Public Company Limited recognizes the value, equality, and dignity of all human beings. The Company respects and is committed to fostering human rights awareness among all stakeholders throughout its value chain. The purpose of developing the Human Rights Due Diligence (HRDD) Manual is to ensure that the Company conducts its business with respect and responsibility, preventing any human rights violations. Furthermore, the HRDD Manual supports the enhancement of the Company's operations, as well as the development of its products and services, in compliance with laws, regulations, business ethics, and principles of good governance.

The Company develops and conducts Comprehensive Human Rights Due Diligence to identify issues, prevent human rights violations, and mitigate potential human rights impacts throughout the business value chain. This covers all stakeholder groups, including customers, local communities, and vulnerable groups such as women, children, indigenous peoples, migrant workers, and persons with disabilities. This manual is prepared in accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), which provide a framework for businesses to respect human rights. The core principles of the UNGPs outline the State's duty to protect human rights, the responsibility of businesses to respect human rights, and access to remedy. The process includes human rights risk assessment, impact identification, integration and management of identified risks, monitoring, operational implementation, reporting, grievance mechanisms, and remediation processes.

The Company may face various human rights risks, such as discrimination, poor working conditions, unfair treatment of workers, and impacts on the environment and local communities. These risks could have significant consequences for the business, reputation, and could result in the withdrawal of support from business partners and loss of investor confidence. Therefore, it is essential for the Company to develop a systematic approach to assessing and identifying human rights risks, mitigating impacts, and monitoring and reporting performance. This approach, conducted through the Human Rights Due Diligence process outlined below, applies to the Company's operations and activities across the value chain, addressing both actual and potential human rights impacts.

Human Rights Due Diligence (HRDD) Framework



Objectives

The Human Rights Due Diligence (HRDD) process aims to achieve the following objectives:

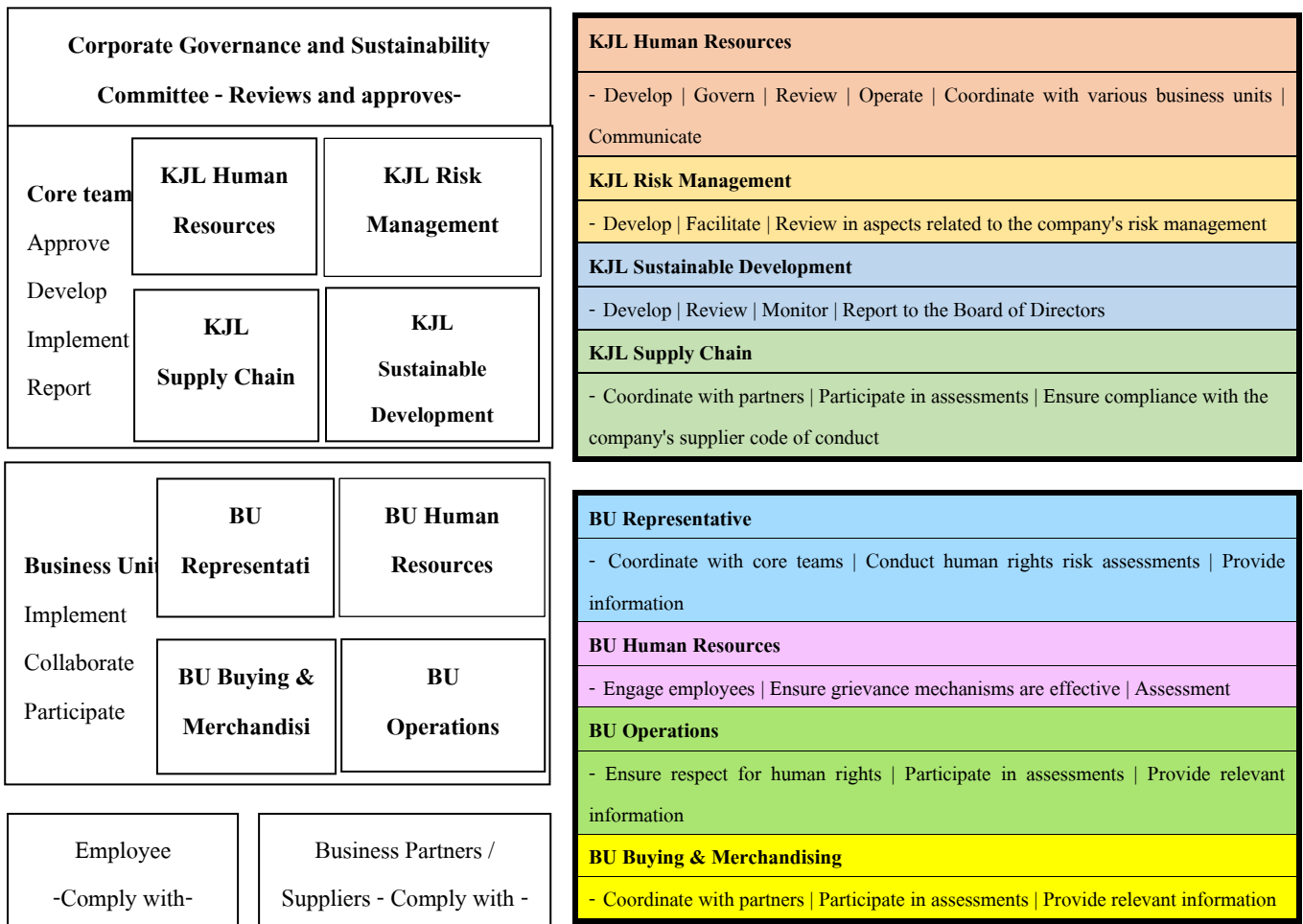
- To provide guidance for conducting Human Rights Due Diligence.
- To identify and prioritize the Company's human rights risks, including those with or without existing mitigation plans.
- To plan and manage significant human rights risks in the Company's operations across the entire value chain, through existing mitigation measures and additional measures as necessary.
- To communicate with all stakeholder groups regarding the Company's commitment to respecting human rights.
- To build confidence and protect the Company's reputation among all stakeholders who expect the Company to uphold human rights.

Scope of Operations

The Human Rights Due Diligence (HRDD) process covers all operations of the Company and its joint ventures under the Company's management, including the activities of employees, customers, business partners, communities, society, and all entities within the supply chain. The Company expects all relevant stakeholders to adhere to human rights principles in alignment with their own standards. Furthermore, the Company is committed to respecting relevant human rights, including the prohibition of child labor, prohibition of forced labor, prevention of human trafficking, freedom of association, the right to collective bargaining, equitable compensation, and non-discrimination.

Roles and Responsibilities

The Company's Human Rights Due Diligence (HRDD) framework is implemented through the collaboration of the KJL Core Team, representatives from Business Units, and the Company's employees. This collaboration ensures that the Company conducts its operations in accordance with the HRDD framework throughout the Company's activities and its supply chain. The organizational structure of the working teams is illustrated as follows:



Internal Relationships---External Relationships

Roles and Responsibilities of Each Working Team are as follows:

1. Corporate Governance and Sustainability Committee:

- Oversees the Company's human rights risk assessment process at the organizational level, setting the vision and direction for the human rights framework.
- Reviews, approves, or considers the approval of human rights policies and documents related to human rights issues.
- Provides guidance or recommendations on human rights practices.

2. Core Team: Consists of the KJL Human Resources Team, KJL Risk Management Team, KJL Sustainable Development Team, and KJL Supply Chain Team. The Core Team's main responsibilities include: Implementing the Human Rights Due Diligence (HRDD) framework. Ensuring the effectiveness of human rights risk assessments throughout the Company's operations and value chain. Participating in the review of human rights issues and consistently implementing measures to mitigate human rights impacts.

2.1 KJL Human Resources Team

- Collaborates with Core Team members to develop strategies, objectives, and action plans for the human rights framework, including providing information and recommendations for reviewing the Company's human rights policy.
- Oversees the implementation of the human rights policy, human rights risk assessments, mitigation plans, and remediation measures related to human rights risk issues.
- Reviews and updates the human rights framework to remain current, aligned with international standards and global developments.
- Ensures regular human rights risk assessments are conducted and facilitates risk assessments for each business unit.
- Reviews human rights risk assessments in consultation with Core Team members to consolidate human rights risk issues at the business group level.
- Communicates human rights issues and ensures respect for human rights throughout the value chain, including providing information, disseminating policies and regulations, conducting training, and promoting engagement with business partners.
- Regularly updates key sustainability risk information and monitors progress on human rights initiatives in collaboration with the Company's Core Team.
- Ensures integration of human rights topics into employee development and training programs.

2.2 KJL Risk Management Team

- Collaborates with Core Team members to develop strategies, objectives, and action plans for the human rights framework, including providing information and recommendations for reviewing the Company's human rights policy.
- Develops and updates human rights risk assessment tools tailored to the Company's context to ensure practical implementation (e.g., risk assessment criteria, risk levels, and risk assessment forms).
- Works with Core Team members to support and facilitate human rights risk assessments for each business unit.
- Reviews the Human Rights Due Diligence (HRDD) Manual, specifically the human rights risk

assessment section.

2.3 KJL Sustainable Development Team

- Collaborates with Core Team members to develop strategies, objectives, and action plans related to human rights, including providing information and recommendations for reviewing the Company's human rights policy.
- Reviews and updates the human rights framework to ensure it aligns with international standards and global developments, integrating human rights risk considerations into strategic planning, and reports progress to the Corporate Governance and Sustainability Committee for review and approval.
- Regularly updates key sustainability risk information and monitors progress, reporting to the Corporate Governance and Sustainability Committee.
- Works with the Core Team to consolidate data regarding human rights practices and initiatives.

2.4 KJL Supply Chain Team

- Communicates human rights issues and promotes respect for human rights throughout the supply chain, including providing information, disseminating policies and guidelines, conducting training, and engaging business partners.
- Participates in human rights risk assessments.
- Provides the Core Team with information regarding strategies, objectives, identified challenges, and human rights action plans.
- Encourages business partners to participate in completing human rights risk assessment questionnaires.
- Monitors compliance with the Company's Supplier Code of Conduct and identifies suppliers with high risks of human rights violations.

3. Business Units - This includes all businesses within the KJL Group, comprising representatives from Human Resources (HR), Operations (OPT), and Buying and Merchandising (BM). The main responsibilities are to implement the human rights framework at the business unit level, provide feedback, and identify challenges in human rights practices to the Company's Core Team.

3.1 BU – Human Resources

- Coordinate between the Core Team and relevant departments to implement the Human Rights framework.
- Conduct regular human rights risk assessments and report the results to the Core Team.
- Provide information to the Core Team regarding strategies, objectives, identified challenges, and human rights action plans.
- Engage employees to ensure compliance with the company's Human Rights policies and framework.
- Ensure the company's grievance and remediation mechanisms are effective, including providing remedies

and protection for complainants.

- Participate in human rights risk assessments.

3.2 BU – Operations

- Ensure respect for human rights in operational activities, including promoting employee training and engaging stakeholders.
- Participate in human rights risk assessments.
- Provide information to the Core Team regarding strategies, objectives, identified challenges, and human rights action plans.

3.3 BU – Buying and Merchandising

- Communicate human rights issues and promote respect for human rights throughout the supply chain, including providing information, sharing policies and practices, conducting training, and engaging suppliers in human rights initiatives.
- Participate in human rights risk assessments.
- Provide information to the Core Team regarding strategies, objectives, identified challenges, and human rights action plans.
- Encourage suppliers to complete human rights risk assessment questionnaires.

4. Managers and Employees: refers to staff or individuals working within KJL business units.

- Comply with human rights policies and action plans.
- Respect the human rights of others in daily work activities.
- Report issues or concerns when encountering human rights violations through grievance mechanisms and other communication channels.
- Promote participation in human rights training and related activities.

5. Business Partners: covers all partners throughout the company's supply chain.

- Comply with the company's Supplier Code of Conduct and human rights policies.
- Respect human rights in business operations and throughout the supply chain.
- Participate in human rights risk assessments or assessments conducted by other methods.
- Cooperate with KJL in implementing the human rights framework.

References

The Human Rights Due Diligence (HRDD) Manual has been developed under the United Nations Guiding Principles on Business and Human Rights (UNGPs) by implementing the company's human rights policy and organizational risk management principles within Kijcharoen Engineering Electric Public Company Limited.

Human Rights Due Diligence (HRDD) Framework

The implementation of the Human Rights Due Diligence (HRDD) process can be divided into three main components. The following provides an overview of the HRDD assessment process:

1. Assignment of Responsibilities

The United Nations Guiding Principles (UNGPs) encourage business organizations to respect human rights through the development of human rights policies and commitments, ensuring that companies define their responsibilities and respect human rights throughout the supply chain. The Company has adopted its Human Rights Policy since 2021 to demonstrate its commitment to respecting the rights of all stakeholders, as well as to preventing human trafficking, forced labor, and child labor, while supporting freedom of association, fair compensation, and non-discrimination in the workplace. This policy emphasizes support for respecting human rights in accordance with international standards under the UNGPs. In addition, the Company's Human Rights Policy strengthens the understanding of current human rights issues in business operations and ensures ongoing alignment with the Company's Code of Conduct.

The Human Rights Policy applies to all Company activities and to every employee, who are expected to commit to respecting and promoting human rights under the policy framework. Furthermore, the Company encourages its business partners and entities within the value chain to adhere to the policy and the Supplier Code of Conduct.

The Company has integrated the Human Rights Policy into its management system and oversight functions, with all processes subject to regular review to ensure consistency between the Company's responsibility to respect human rights and its operational policies.

2. Human Rights Risk Diligence

The Company identifies and assesses actual and potential human rights risks and impacts that it may be involved with, whether through its direct business activities or as a result of business relationships. The comprehensive human rights risk assessment consists of:

2.1 Identification of Human Rights Risks

The Company is able to identify human rights risks within its business activities across the entire value chain, as well as in new business operations, through various approaches as follows:

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Conduct a comprehensive human rights risk assessment survey for business partners to identify key human rights issues within the supply chain. |
| Conduct a review of common human rights risks from companies within the same industry, along with an analysis of key issues reported across various media sources. |
| Engage in discussions across relevant departments to identify potential human rights risks prior to conducting the human rights risk assessment. |
| Engage with stakeholders to receive complaints or concerns regarding human rights issues. |
| Identify human rights risks through grievance mechanisms. |

The Company should identify both actual and potential human rights risks, as well as the groups that may be affected. This includes the Company's employees and individuals involved in the Company's business activities across the value chain, as well as new business operations arising from mergers, acquisitions, and joint ventures. In addition, the Company recognizes the importance of stakeholders and vulnerable groups such as women, children, indigenous peoples, religious groups, migrant workers, employees of external business partners, local communities, the elderly, persons with disabilities, pregnant women, and LGBTQI+ individuals. These risks should then be mapped and linked to all relevant stakeholder groups. Examples of key human rights risks are summarized in the Human Rights Risk Issues Table in Appendix 2.

| Business Segment | Potential Human Rights Risks |
|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Electrical Cabinet Cable Tray Electrical Equipment Sheet Metal Powder Coating, Automated Metalworking | Forced Labor, Child Labor, Working Conditions, Labor Practices, Freedom of Association and Collective Bargaining, Freedom of Expression, Vulnerable Groups, Environmental and Community Rights, Access to Remedy, Human Rights Violations in the Supply Chain |

2.2 Integration and Risk Management

Human Rights risk assessment is conducted from the perspective of affected stakeholders, highlighting the severity of actual and potential impacts. Since the company cannot manage all identified risks simultaneously, identifying impacts and prioritizing risks ensures that the company is committed to effectively managing risks and allocating resources appropriately. The assessment involves two types of risks:

- **Pre-control Risk:** The prioritization of risks with potential human rights impacts, based on the context of the risk before implementing mitigation measures.
- **Residual Risk:** The level of risk that remains after the company has implemented mitigation measures and controls to address the identified risks.

The company evaluates risks based on both impact and likelihood. Therefore, the assessment of impact should consider the following aspects:

- **Severity of Risk:** Refers to the magnitude of the impact (how significant the risk impact is).
- **Scope:** Refers to the number of stakeholders affected or potentially affected (how broadly the risk impact extends).
- **Time to Remediate:** Refers to the constraints in restoring affected parties to their original or equivalent state before the impact occurred (whether the risk can be effectively remedied if it occurs).

Criteria for Assessing the Impact of Risk (Impact Criteria)

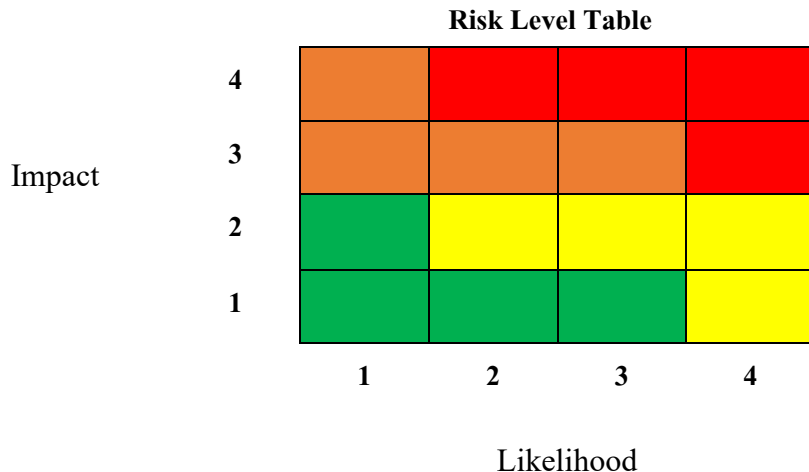
| Level | Risk Magnitude (Severity of Impact) | | | | | | | Scope | Recovery Time |
|--------------------|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| | Health, Risk, and Safety | Reputation | Business Continuity | Customers / Shareholders | Environment | Legal Compliance | Operational Systems | | |
| 4 (Significant) | Disabled or fatality | The company is blacklisted or stakeholders lose confidence in the company, resulting in a poor reputation in terms of corporate governance. | Business operations are disrupted for more than 3 days, or there is an inability to deliver/transfer work to the relevant departments on time. | Customers or shareholders initiate legal action against the company. | Environmental impacts occur, and it is expected to take more than 5 years to restore to the original condition. | There is a possibility of business license revocation, or executives may face imprisonment. | The customer touchpoint system cannot be restored or resolved within the specified timeframe. | Impacts more than three stakeholder groups, with each group having over 3% of its members affected. | Takes more than 5 years to restore. |
| 3 (High) | Hospitalization (Inpatient, IPD) | Widespread negative publicity in the public media (both domestic and international), including online and traditional media, or requiring more than 48 hours to restore the company's reputation. | Business operations disrupted for approximately 1–3 days, or unable to deliver/transfer work to the relevant departments on schedule. | The company may need to resolve disputes with shareholders or customers before any legal action is taken. | Environmental impacts occur, and it is expected to take approximately 3–5 years to restore to the original condition. | The company is audited by authorities and found to have violations and/or is subjected to penalties. | The support unit's system (Back-office) cannot be restored or recovered within the specified timeframe. | Affects more than 3 stakeholder groups, with each group having approximately 2–3% of its members impacted. | Takes approximately 3–5 years for restoration. |

| Level | Risk Magnitude (Severity of Impact) | | | | | | | Scope | Recovery Time |
|---------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| | Health, Risk, and Safety | Reputation | Business Continuity | Customers / Shareholders | Environment | Legal Compliance | Operational Systems | | |
| 2 (Medium) | Injury requiring medical treatment at a hospital (Outpatient Department – OPD) | Widespread negative news in public media (both domestic and international), including online and traditional media, or issues related to corruption, or requiring up to 48 hours to restore the company’s reputation. | Business disruption for approximately 24 hours or impacting operational processes. | The company’s board of directors or executives provide clarification of the facts. | Environmental impact occurs, and it is expected to take approximately 1–2 years to restore to its original condition. | The company may receive a warning or be required to submit documents to the authorities as evidence. | The system is down or malfunctioning and cannot be restored within the specified time frame. | Affecting approximately 1–2 stakeholder groups and/or impacting less than 1% of individuals within each group. | Takes approximately 1–2 years for recovery. |
| 1 (Low) | First aid provided | No impact on the company’s reputation, or the company does not receive any complaints from stakeholders. | Business disruption of approximately 12 hours with no impact on operational processes. | Shareholders and customers raise concerns and request information from the company. | Takes less than 1 year to restore to the original condition. | No legal compliance issues, but may involve actions that are against ethical standards. | System failure or disruption, but can be resolved within the designated timeframe. | No individuals are affected. | Takes less than 1 year to restore. |

Criteria for assessing the likelihood of risk occurrence (Likelihood Criteria)

| Level | Likelihood | Frequency |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 4 (Highly Likely) | Highly likely to occur, or happens routinely in most business operations (with a likelihood of over 70%). | More than 10 times per year |
| 3 (Possible) | Possible to occur, or may happen during business operations (with a likelihood of 10–30%). | 6–10 times per year |
| 2 (Sometimes) | Possible or may occasionally occur during business operations (with a likelihood of 10–30%). | 2–5 times per year |
| 1 (Almost impossible) | An event that is unlikely to occur, or has a very low probability of occurring in business operations (with a likelihood of less than 10%). | 1 time per year |

Based on two dimensions (impact and likelihood), human rights risks will be analyzed in a table to prioritize the risks that require additional actions to mitigate them.



| Color | Details |
|--------|------------------------------------------------------------------------------------------------------------------------------------------|
| Red | Critical-level risks require immediate consideration of additional management measures to reduce the risk to an acceptable level. |
| Orange | Risks at an unacceptable level require consideration of additional management measures to reduce the risk to an acceptable level. |
| Yellow | Risks at the monitoring level are still acceptable but require ongoing observation and strict adherence to the established action plans. |
| Green | Risks at an acceptable level are those for which existing measures are sufficient to manage the risk. |

The table below shows an example of risk levels when existing control measures are identified, which will affect the risk levels in various ways.

| Inherent Risk | Control Measures / Actions | Level | | Residual Risk |
|---------------|-------------------------------|--------|-----------------------------|---------------|
| | | Impact | Likelihood / Probability | |
| Risk #1 | Control Measures #1 | 1 | 2 | |
| Risk #2 | Control Measures #2 | 2 | 3 | |
| Risk #3 | Control Measures #3 | 3 | 3 | |
| Risk #4 | Control Measures #4 | 4 | 4 | |

When the risk level remains high or higher (orange or red), the company must establish risk response measures to reduce the impact and/or likelihood to an acceptable level (yellow or green). The department or business unit responsible for the activities associated with the risk must be accountable for implementing these measures.

| Primary Risk Categories | Categories of Human Rights Risks | | | | | Residual Risk (after implementing risk mitigation/control measures) | Additional Measures / Actions | |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------------|---------------|--------------------|---------------------------------------------------------------------|-------------------------------------|------------------|
| | List of Risks | Definition of Human Rights Risks | Groups Impacted | Inherent Risk | | | | Control Measures |
| List of Risks | Definition of human rights risks: Please answer the questions according to the 4W1H principle (What/When/Where/Why/How). | Identify the affected groups (select from the available options) | Likelihood / Probability | Impact | | Likelihood / Probability | Additional Risk Mitigation Measures | |
| | | | Risk Magnitude (Severity) | Scope | Restoration Period | | | Impact Level |
| Definition of human rights risks: Please answer the questions according to the 4W1H principle (What/When/Where/Why/How). | | | | | | | | |
| Identify the affected groups (select from the available options) | | | | | | | | |
| Specify the level (1-4), referring to the likelihood criteria. | | | | | | | | |
| Specify the level (1-4), referring to the impact criteria. | | | | | | | | |
| Specify the level (1-4), based on the impact criteria. | | | | | | | | |
| Indicate the level (1-4), referring to the impact criteria. | | | | | | | | |
| Impact × Likelihood – please refer to the risk level table. | | | | | | | | |
| Risk Level by Color Code | | | | | | | | |
| Identify existing control measures | | | | | | | | |
| Specify the level (1-4), based on the likelihood criteria. | | | | | | | | |
| Specify the level (1-4), based on the impact criteria. | | | | | | | | |
| Specify the level (1-4), referring to the impact criteria. | | | | | | | | |
| Indicate the level (1-4), referring to the impact criteria. | | | | | | | | |
| Impact × Likelihood – please refer to the risk level table. | | | | | | | | |
| Residual risk level after implementing control measures, including the | | | | | | | | |
| Establish additional measures to mitigate the risk. | | | | | | | | |
| Timeframe for implementing additional measures. | | | | | | | | |
| Assign responsible department/person. | | | | | | | | |

Based on the principles of risk identification clause 2.1 and risk integration and management clause 2.2, the company has conducted a compilation of human rights risk information by using AI to comprehensively screen human rights risk issues related to the company's industry, including the involvement of stakeholders who may be affected by inviting relevant departments to act as representatives in the human rights risk assessment. The results of the aforementioned risk and impact assessment will be used as input for the risk management process under clause 2.2. Detailed assessment results can be referenced from the human rights risk assessment summary table on page 26 of this document.

2.3 Monitoring of Implementation

The company should monitor the effectiveness of risk response measures according to the established implementation timeframe to ensure that human rights impacts are addressed effectively through the measures in place. The company may consider the following points:

- a) Refer to appropriate quantitative and qualitative indicators.
- b) Gather feedback from affected stakeholders both internally and externally.
- c) Monitor relevant assessment processes, both internal and external (e.g., employee surveys, verification of implementation results, on-site audits of suppliers, or supplier self-assessments, etc.).

2.4 Communication on Remediation of Impacts

In addition to monitoring implementation, the company should prepare internal and external communications to explain the approaches and actions taken regarding identified human rights risks. This should involve collaboration with both internal and external stakeholders, such as employees, suppliers, local communities, civil society organizations, and government agencies, to communicate the company's human rights performance. The goal is to raise awareness and engage stakeholders more effectively. The company may disclose human rights performance as part of its sustainability development through the annual report (56-1 One Report and/or Sustainability Report), the company website, or other appropriate channels.

3. Grievance and Remedy Mechanism

The grievance and remedy mechanism is a process that outlines corrective approaches in planning, aiming to proactively prevent and mitigate potential risks and impacts. It is designed to address and manage complaints from affected individuals and stakeholders while establishing a systematic process to reduce risks and remediate impacted stakeholders. This process must clearly assign responsibility for risk management to plan and act on each risk issue, reducing both the likelihood and severity of impacts. In cases where risks cannot be fully avoided, an effective remediation process must be in place to support affected stakeholders. The company has established a whistleblowing policy to assist in monitoring human rights violations and provides channels for receiving complaints from both internal and external stakeholders. Additionally, the company has a Grievance Mechanism

Manual, which details the processes and procedures for managing complaints. This manual specifies the roles and responsibilities of individuals involved in each stage of the process. For further details, refer to the document **“Guidelines for Managing Complaints Related to Misconduct.”**

Remedial Measures

Remedial measures for impacts arising from human rights risks, including investigation processes and disciplinary actions, are governed by the company’s relevant rules and regulations, such as the Work Regulations, the Guidelines for Managing Complaints Related to Misconduct, and the Human Rights Regulations in Labor.

Remediation and Remedy Mechanism

After assessing the risks, the company has established corrective actions and a remediation process, detailed as follows:

1. Identify risks and establish a plan to reduce the likelihood and mitigate the impact.

- Integrate the results of risk assessments from all operational areas into discussions and decisions by the core working group to conduct a comprehensive human rights risk assessment.
- Report identified risks to the company’s Risk Committee and integrate these risks into the organization’s risk management register.
- Identify the departments related to each risk and develop a human rights risk mitigation plan, focusing on reducing the likelihood and impact of the risk. Establish an action plan for risk mitigation and remediation for each risk issue.

2. Implement the Human Rights Risk Mitigation Plan

- Execute the steps outlined in the established plan, making adjustments and adding processes as necessary to maximize the effectiveness of risk mitigation.
- Report progress in addressing and remediating risks to stakeholders or those potentially affected by human rights risks.
- Supervise, monitor, and review the implementation of the risk mitigation plan with relevant business units or departments through various communication channels.
- Report progress, highlight risks requiring monitoring, and identify actual or potential impacts on the company to the Sustainability Department and the Corporate Governance Committee, in order to notify events and provide guidance to responsible units for further risk mitigation actions.

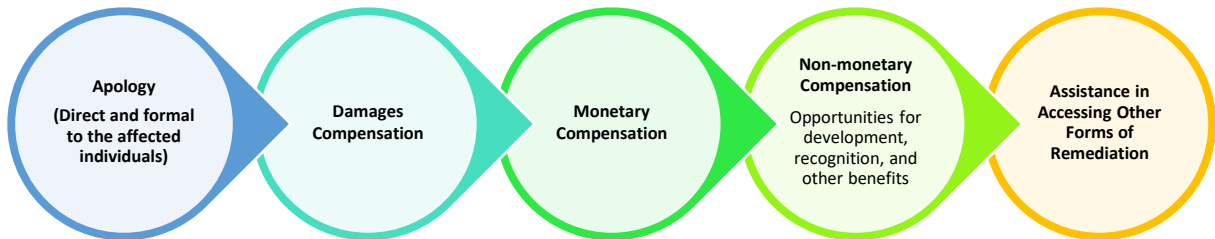
3. Implement Remediation and Remedy Procedures (in cases of human rights risks with affected individuals)

- Provide remediation to affected stakeholders and vulnerable groups in accordance with the company’s

guidelines.

- Inform the responsible departments, management, stakeholders, and affected vulnerable groups about the progress of remediation actions.
- Monitor the implementation and effectiveness of remediation measures.
- Adjust remediation approaches as necessary.
- Continue remediation efforts and maintain ongoing communication of the outcomes with stakeholders and affected individuals until the process is completed and normal conditions are restored, preventing further impacts from human rights risks.

Company's Remediation Approach



Channels for Receiving Complaints


Timeframe for Human Rights Risk Assessment and Revision of the Comprehensive Human Rights Risk Assessment Manual

The human rights risk assessment is the process of identifying and evaluating potential human rights risks that may actually occur and impact the company. These risks may relate to the company's own activities or result from business relationships, including the assessment of human rights risks among business partners. The plan is to conduct the assessment every two years to ensure that all human rights risks and impacts are properly managed. In addition, this manual will be reviewed every two years together with the company's human rights policy review.

Human Rights Risk Assessment of Business Partners

The Company works with its business partners to ensure respect for human rights throughout the supply chain, which is achieved through conducting human rights risk assessments. In addition, the Company may provide guidance to its partners on mitigating human rights risks and ensuring that affected stakeholders receive

appropriate remedies.

Assessment Criteria

The human rights risk assessment questionnaire for business partners is designed to evaluate human rights risks as identified by the partners themselves. The Company is committed to conducting human rights risk assessments throughout the supply chain, covering a comprehensive range of human rights topics, including: forced labor, child labor, working conditions, labor practices, freedom of association and collective bargaining, freedom of expression, vulnerable groups, environmental and community rights, access to remedy, human rights violations in the supply chain, and data privacy protection.

Human Rights Due Diligence

The human rights risk assessment for business partners is conducted through the Human Rights Risk Assessment Questionnaire for Partners and/or other appropriate methods such as interviews, site visits, etc. Business partners will receive the questionnaire from the Company's representatives and are required to respond within the specified timeframe.

The questionnaire consists of two main sections:

Section 1: Assessment of the partner's human rights practices, covering their human rights policies, human rights due diligence processes, and human resources, to ensure respect for human rights.

Section 2: Assessment of human rights risks by considering human rights risk issues arising from the Company's operations, the results of which will also be used in evaluating the Company's own human rights risk assessment.

Consolidation of Human Rights Risk Results

The human rights risks identified in the questionnaire are considered as part of the Company's human rights risk assessment by consolidating the assessment results from all participating business partners. The most significant human rights risks will be further reviewed and evaluated in terms of their impact on the Company. The outcomes will be used to guide the Company's management approach in mitigating human rights impacts within the supply chain.

Prioritization of Human Rights Risks

After consolidating the survey results from all business partners, the Company prioritizes human rights issues in two steps as follows:

1. Ranking by frequency of responses: Once the results are consolidated, each risk is ranked according to the frequency of responses from partners, arranged from the highest to the lowest frequency.
2. Ranking by level of risk: After ranking by frequency, each risk is assessed for severity, taking into account violations of laws and standards as well as the potential impact on the Company. The risks are then prioritized based on both severity and frequency of responses. Human rights risks with the highest

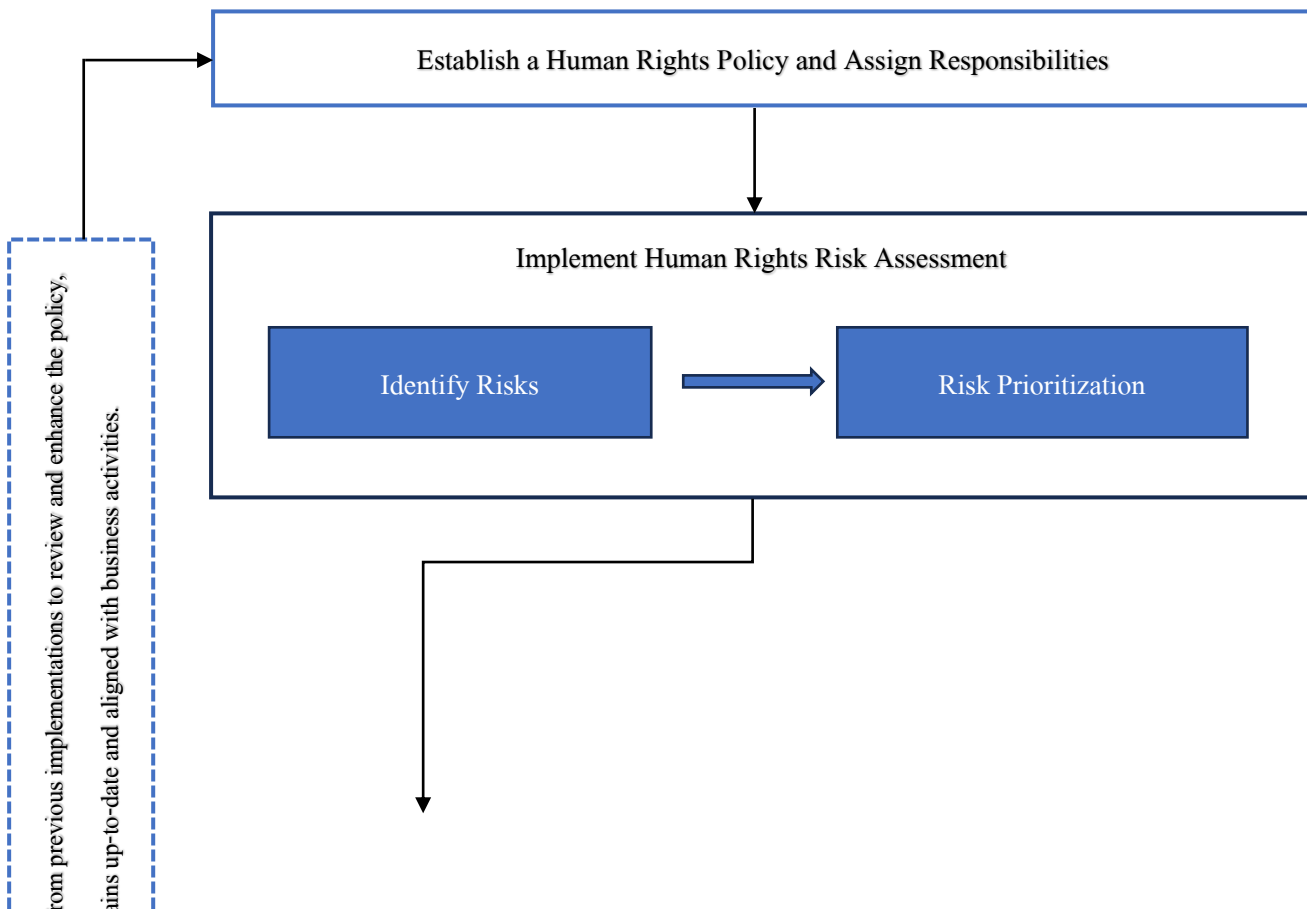
severity and frequency are ranked at the top of the list. The criteria for this assessment are explained in the table below as follows.

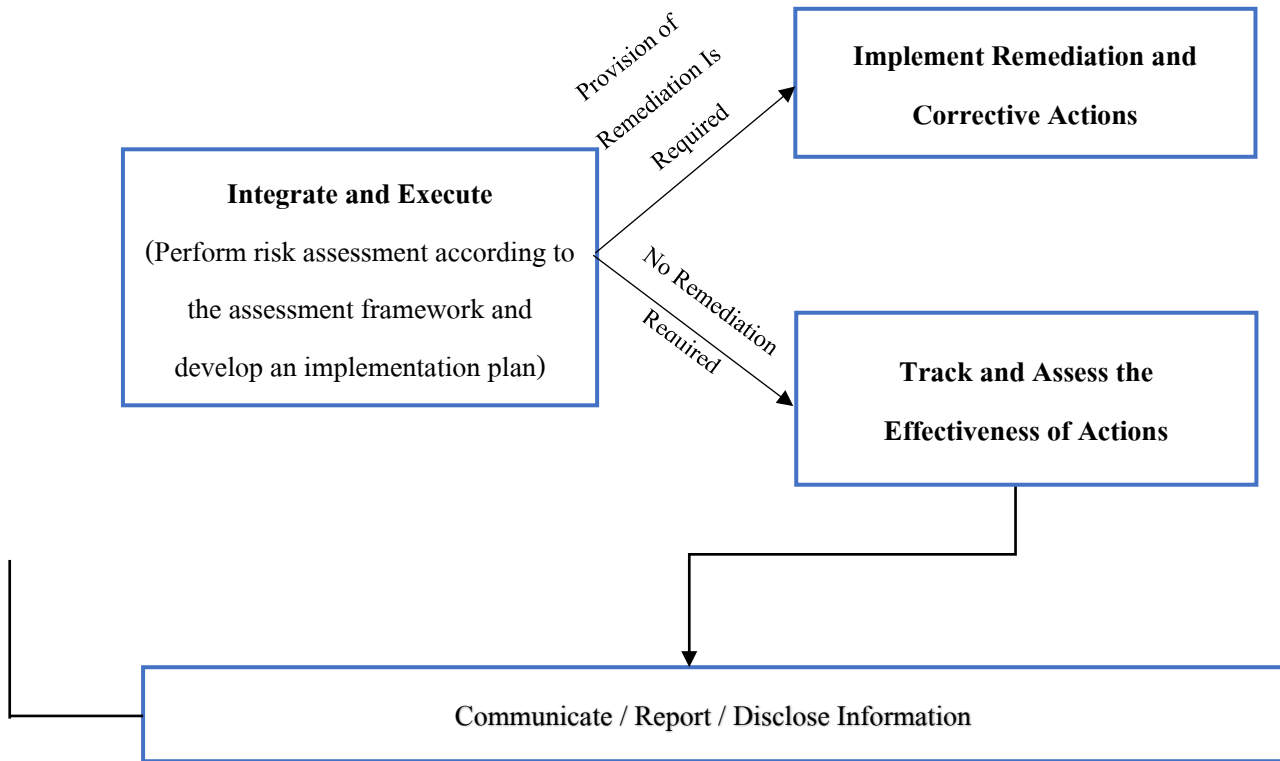
| Level | Criteria |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Significant | <ul style="list-style-type: none"> - Non-compliance risks with applicable laws and international standards - Risks with material impacts |
| High | <ul style="list-style-type: none"> - Risks that are legally compliant but inconsistent with ethical standards - Risks that require enhanced mitigation measures to address potential impacts |
| Medium | <ul style="list-style-type: none"> - Risks that are legally and ethically compliant but indirectly associated with the Company - Risks with minimal impact on the Company |
| Low | <ul style="list-style-type: none"> - Risks with negligible impacts - No stakeholders are impacted by the identified risk |

Grievance and Remediation Mechanism

All business partners are required to establish effective grievance and remediation mechanisms to provide remedies for individuals affected by human rights risks within the supply chain. Business partners hold primary responsibility for addressing and remedying human rights impacts arising in the supply chain. In cases where affected stakeholders have not received adequate remedies, they may raise inquiries or submit complaints through the Company's grievance channels, as specified above.

Appendix 1: Diagram Illustrating the Comprehensive Human Rights Due Diligence Process





Appendix 2: Identification of Human Rights Risk Issues

| Human Rights Topics | Description of Human Rights Risk Topics | Affected Stakeholders | | | | |
|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------|-----------|-------------------|------------|
| | | Employees | Community / | Customers | Business Partners | Vulnerable |
| Work Environment and Labor Practices | Forced Labor: Coercion or exploitation of migrant workers, including excessive working hours beyond legal or international standards, involuntary overtime, and remuneration below the legally mandated minimum wage. | | | | | x |
| | Forced Labor: Employees, especially migrant workers, are required to pay recruitment fees or deposits as a condition of employment. | | | | | x |
| | Forced Labor: Employers or supervisors withhold employees' personal documents (such as passports, ID cards, work permits, or visas) or otherwise restrict their freedom of movement. | | | | | x |



| Human Rights Topics | Description of Human Rights Risk Topics | Affected Stakeholders | | | | |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------|-----------|-------------------|------------|
| | | Employees | Community / | Customers | Business Partners | Vulnerable |
| | Forced Labor / Human Trafficking: The Company is directly or indirectly linked to forced labor or human trafficking networks, or incidents of forced labor or human trafficking occur within its facilities. | x | | | | x |
| | Forced Labor / Human Trafficking: Workers' freedom of movement is unduly restricted. | x | | | | |
| | Child Labor: The Company engages children in work, including part-time, short-term, or seasonal employment. | | | | | x |
| | Child Labor: Children under 18 years of age are engaged in work under hazardous conditions. | | | | | x |
| | Child Labor: The Company engages in collaboration with partners or business associates where child labor is utilized. | | | | | x |
| | Child Labor: The Company does not have a policy addressing child labor or does not adhere to minimum age requirements in its hiring processes. | | | | | x |
| | Working Conditions: Employees are subjected to unsafe working environments that endanger their physical and mental well-being. | x | | | | x |
| | Working Conditions: The actual working conditions deviate from those stated in the employment contract. | x | | | | x |
| | Working Conditions: Employees are restricted from freely accessing communal facilities, including cafeterias and restrooms. | x | | | | |
| | Working Conditions: Employees are not provided with training on occupational health and safety. | x | | | | |
| | Labor Practices: The Company engages subcontractors for the recruitment of migrant workers without implementing controls or monitoring to prevent human rights violations. | | | | | x |
| | Labor Practices: The Company does not provide training on ethical recruitment to employees responsible for labor sourcing. | x | | | | x |
| | Labor Practices: Employees do not receive formal written employment contracts. | x | | | | |
| | Labor Practices: Employees lack understanding of the terms and conditions of their employment contracts, working conditions, and the determination of fair remuneration. | x | | | | x |

| Human Rights Topics | Description of Human Rights Risk Topics | Affected Stakeholders | | | | |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------|-----------|-------------------|------------|
| | | Employees | Community / | Customers | Business Partners | Vulnerable |
| | Labor Practices: Subcontracted employees are not provided with employment contracts detailing compensation, benefits, employment status, or working conditions before starting work. | x | | | | x |
| | Labor Practices: Employees are subjected to unfair labor practices, including excessively high-performance targets, unreasonable KPIs, and overly short work timelines. | x | | | | |
| | Labor Practices: Employees' working hours and shifts are not in accordance with legal requirements or standards, including designated break times and rest periods. | x | | | | |
| | Labor Practices: Employees are required to work overtime beyond the limits set by law or applicable standards. | x | | | | |
| | Labor Practices: Employees' compensation, including wages and overtime meal allowances, is paid below legally mandated minimums. | x | | | | |
| | Labor Practices: Employees' entitlements to leave and holidays, including annual leave, sick leave, and maternity leave, are not in accordance with legal requirements. | x | | | | |
| | Labor Practices: Employment terminations are not conducted fairly, including unjustified dismissals or failure to adhere to legal requirements for termination. | x | | | | |
| | Labor Practices: Employees are compelled to perform overtime work. | x | | | | |
| | Labor Practices: Unlawful wage deductions: The Company deducts amounts from employees' wages in excess of legally allowed limits. | x | | | | |
| | Labor Practices: Physical and psychological abuse by supervisors or employers. | x | | | | |
| | Labor Practices: No training on labor rights or human rights is provided across all employment levels. | x | | | | |
| Employees' Rights to Association and | The Company does not facilitate or support employees in establishing groups, employee representatives, or labor unions. | x | | | | |
| | Employees participating in trade unions, serving as employee representatives, or being union members face targeting or unfair treatment by the Company. | x | | | | |



| Human Rights Topics | Description of Human Rights Risk Topics | Affected Stakeholders | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------|-----------|-------------------|------------|
| | | Employees | Community / | Customers | Business Partners | Vulnerable |
| Negotiation | Employee welfare committees or union groups involved in collective bargaining lack effectiveness. | x | | | | |
| | No employee representative groups or unions exist within the Company. | x | | | | |
| Freedom of Speech | Employees are subjected to retaliation or adverse treatment for providing honest feedback on the Company's operations. | x | | | | |
| | Employees are prohibited from wearing attire in accordance with their religious or cultural practices. | x | | | | |
| Vulnerable Groups (Including women, children, persons with disabilities, Indigenous peoples, and migrant workers) | No accommodations are provided for pregnant workers, such as lactation or rest spaces. | | | | | x |
| | Pregnant employees face dismissal or demotion. | | | | | x |
| | Sexual Harassment in the Workplace | x | | | | x |
| | Unequal treatment in promotions, pay, and benefits affecting women, LGBTQI+ individuals, persons with disabilities, minority groups, or migrant workers. | x | | | | x |
| | Vulnerable groups face biased treatment in hiring processes or company policies. | x | | | | x |
| | Migrant employees encounter barriers in accessing healthcare or essential needs. | | | | | x |
| | The company does not issue work permits to migrant workers and does not provide assistance in the renewal process of their work documents. | | | | | x |
| | The company does not have a policy regarding migrant workers. | | | | | x |
| | There is a heavy reliance on migrant workers and temporary employees, including the use of undocumented migrant labor, unregistered workers, and individuals who are not entitled to social or legal protection. | | | | | x |
| The recruitment of workers by brokers or employment agencies, particularly from countries of origin, may involve labor rights violations such as unfair recruitment fees, confiscation of personal identification and travel documents, and unlawful wage deductions. | | | | | x | |
| The company does not have measures in place to facilitate employees, workers, or customers with disabilities. | | | | | x | |
| | The company's operations generate pollution that affects the community's | | x | | | |



| Human Rights Topics | Description of Human Rights Risk Topics | Affected Stakeholders | | | | |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------|-----------|-------------------|------------|
| | | Employees | Community / | Customers | Business Partners | Vulnerable |
| Environmental and Community Rights | way of life, such as smoke, heat, and dust. | | | | | |
| | Natural resources are affected by business operations. | | x | | | |
| | The company does not comply with environmental laws and regulations. | | x | | | |
| | The community is affected by the operations of business partners or suppliers that provide products or services to the company. | | x | | | |
| | The company does not communicate environmental impacts and operational outcomes to the community. | | x | | | |
| | The company will take legal action against community leaders involved in complaints related to its business operations. | | x | | | |
| | The company has no measures in place to address leaks or manage pollution resulting from its operations. | | x | | | |
| | Waste from business operations, such as production sites and convenience stores, impacts the community's water sources. | | x | | | |
| Access to Remedy | The company does not have a channel for reporting issues or complaints (grievance mechanism) within the organization. | x | x | x | | |
| | The company's grievance mechanism is ineffective or responds slowly to issues. | x | x | x | | |
| | The company does not have a policy on non-retaliation or protection for individuals who report issues or file complaints. | x | x | x | | |
| | Employees or workers who report issues or file complaints become targets of their employer or supervisors. | x | | | | |
| | The company obstructs or does not support affected individuals in accessing the remedy process. | x | x | x | | x |
| | There is no communication with stakeholders, particularly those affected, regarding the methods of addressing issues. | x | x | x | x | x |
| | Employees or workers responsible for the grievance process are unaware of or have never been trained on how to address issues or complaints. | x | x | x | x | x |
| The company does not communicate with internal or external stakeholders about its grievance mechanism. | x | x | x | x | x | |
| Other Issues | The company is involved in human rights violations, including the failure to use its influence to address human rights issues that are material to its | | | | x | |



| Human Rights Topics | Description of Human Rights Risk Topics | Affected Stakeholders | | | | |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------|-----------|-------------------|------------|
| | | Employees | Community / | Customers | Business Partners | Vulnerable |
| | business relationships. | | | | | |
| | Discrimination in the provision of goods or services to customers based on their background, such as race, gender, language, religion, or disability. | | x | x | | x |
| | Personal data of employees, workers, and/or customers has been leaked to third parties. | x | | x | | |
| | The company collects personal data of employees, workers, and/or customers without obtaining their consent. | x | | x | | |
| | The company does not have processes or procedures for managing personal data. | x | x | x | x | |
| | Marketing strategies, advertising, or promotional campaigns give rise to issues or promote discrimination in society, such as a lack of awareness of diversity or the glorification of a specific age, body type, or skin color. | | | x | | x |
| | The privacy rights of employees, workers, and/or customers are not respected. | x | | x | | |
| | Health impacts from product use and product safety issues. | | x | x | x | |
| | The use of products that may lead to human rights violations. | | x | x | x | |

Human Rights Risk Assessment Results

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------|------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------|----------------|----------------------|-----------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Forced Labor: The coercion or exploitation of migrant workers in relation to working conditions, such as working hours exceeding legal or international standards, involuntary overtime, and wages below the legally mandated minimum. | No Forced Labor | Vulnerable Groups | 2 | 2 | Affects approximately 1–2 stakeholder groups and/or impacts less than 1% of individuals within each group. | Requires approximately 1–2 years for recovery. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established action plan. | Comply with the Labor Protection Act and the laws governing the legal employment of foreign workers. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Establish safety standards, as well as manage wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers in compliance with Thai labor laws and in accordance with | Recovery period of less than 1 year. | Human Resources |
| | Forced Labor: Employees (particularly migrant workers) are required to pay deposits or fees in exchange for employment. | No deposits or fees are charged. | Vulnerable Groups | 2 | 2 | Affects approximately 1–2 stakeholder groups and/or impacts less than 1% of individuals within each group. | Recovery period of approximately 1–2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------|----------------|----------------------|-----------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Forced Labor: Employees' documents (such as passports, identification cards, work permits, and visas) are confiscated by the employer or | No confiscation of any original identification documents. | Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Employees, contractors, and migrant workers must comply with human rights policies in accordance with Thai labor law. | Recovery period of less than 1 year. | Human Resources |
| | Forced Labor / Human Trafficking: The company is directly or indirectly involved with networks of forced labor/human | No involvement with any networks of forced labor/human trafficking, nor the use of forced labor/human trafficking within the workplace. | Employees, Vulnerable groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with the Labor Protection Act and the laws governing the legal employment of foreign workers. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------|----------------|----------------------|-----------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Forced Labor / Human Trafficking: Workers' freedom of movement is unreasonably restricted | No restriction on freedom of movement. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Child Labor: The company employs children in work (including short-term, seasonal, or non-contractual work). | No employment of child labor, either under contract or otherwise. | Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|--------------------------|----------------|---------------------|--------------------------------------|------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------|----------------|----------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Child Labor: Children under 18 years old are employed in hazardous working conditions. | No employment of children under 18 years old, either under contract or otherwise. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Child Labor: The company collaborates with partners/business associates in employing child labor. | No collaboration with partners in employing child labor. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------|--------------|----------------------|-----------------------------------------|-------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Child Labor: The company lacks policies regarding child labor or does not comply with the prescribed minimum age standards in its hiring processes. | There is a policy prohibiting the use of child labor or labor under the age of 18. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Working Conditions: Employees work in unsafe conditions that are physically and mentally hazardous. | Working conditions and workplace are safe and not hazardous. | Employees, Vulnerable groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies, the Labor Protection Act, and safety-related laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies, the Labor Protection Act, and safety-related laws. | Recovery period of less than 1 year. | Human Resources Safety Officer |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------|----------------|----------------------|-----------------------------------------|--------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------|
| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| | Working Conditions: The actual working conditions differ from those specified in the employment contract. | Employment conditions are consistent with those stated in the contract. | Employees, Vulnerable groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |
| | Working Conditions: Employees do not have free access to common areas, such as cafeterias or restrooms. | Employees have access to common areas. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, and ensure that workplace facilities are adequate for the number of employees. | Recovery period of less than 1 year. | Human Resources |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|-----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------------|--------------|----------------------|-----------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| Working conditions and labor practices. | Working Conditions: Employees do not receive training on hygiene and safety. | Employees, including staff, have received complete training. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies, the Labor Protection Act, and safety-related laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies, the Labor Protection Act, and safety-related laws. | Recovery period of less than 1 year. | Human Resources Safety Officer. |
| | Labor Practices: The company uses subcontractors to recruit migrant workers without monitoring or oversight for human rights violations. | No subcontractors are used to recruit migrant workers. | Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Forced Labor: There is coercion or exploitation of migrant workers regarding working conditions, such as working hours exceeding legal or international | No forced labor is used. | Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with the Labor Protection Act and the laws governing the legal employment of foreign workers. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: Employees do not receive written employment contracts. | All employees receive employment contracts. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|------------------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|---------------|-------|----------------------|-----------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------|
| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Scope | Recovery Time | | | | | Impact Level | |
| | Labor Practices: Employment contracts do not provide information on working hours, employment status, or working | Employment contracts provide complete information on working hours and compensation. | Employees, Vulnerable groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: Subcontractors' employment contracts do not provide information on compensation, benefits, employment | Subcontractors' employment contracts provide complete and accurate information on compensation, benefits, and working conditions. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| | Labor Practices: Employees face unfair labor practices, such as excessively high targets, unreasonable KPIs, and overly short work | Employees are treated fairly, and targets are evaluated reasonably. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: Working hours and work periods do not comply with legal or standard requirements, including break times and rest | Working hours, shifts, and break times comply with legal and standard requirements. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Labor Practices: Overtime work exceeds legal or standard limits. | Overtime work does not exceed legal limits. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: Compensation, such as wages and overtime pay, is below the legally mandated minimum. | Wages, remuneration, and overtime pay comply with legal requirements. | Employees | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set safety standards, including the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers, | Recovery period of less than 1 year. | Human Resources |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Labor Practices: Leave and holidays, such as annual leave, sick leave, and maternity leave, do not comply with legal requirements. | Leave and holidays, including annual leave, sick leave, maternity leave, and public holidays, comply with legal requirements. | Employees | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: Unfair termination, including dismissal without just cause and failure to comply with legal | No unfair termination, including dismissal without just cause, has occurred. | Employees | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Labor Practices: Employees are forced to work overtime. | Employees are not forced to work overtime. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: Unlawful deductions—The company deducts expenses from employees' wages beyond the legally permitted limits. | No unlawful deductions are made from employees' wages. | Employees | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| | Labor Practices: Physical and psychological abuse by supervisors or employers. | Employers/supervisors do not engage in physical or psychological abuse of employees/subordinates. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |
| | Labor Practices: The company does not provide training on labor rights or human rights at any level of employment. | Training on labor rights and human rights is provided to employees at all levels of the organization. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| Freedom of association and collective bargaining. | The company does not support employees in forming groups or labor unions. | There are no restrictions on forming employee groups or trade unions. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |
| | Employees who join a labor union or serve as representatives of a union/group are targeted or treated unfairly by the employer. | No discrimination against employees who are representatives of a group or labor union. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| | Welfare committees or employee groups/unions are ineffective in collective bargaining. | The welfare committees or employee groups/unions operate effectively and reasonably. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, including implementing an annual training and development plan. | Recovery period of less than 1 year. | Human Resources |
| | The company does not have welfare committees or labor unions/similar groups. | Welfare committees or similar groups have been established. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, including implementing an annual training and development plan. | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| Freedom of expression. | Employees are targeted or penalized for expressing their honest opinions regarding the company's operations. | Employees' honest feedback is considered for improvements and corrective actions. | Employees | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |
| | Employees are not permitted to dress according to their religious or cultural beliefs. | Employees' dress complies with company regulations. | Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | The company does not provide facilities for pregnant employees, such as lactation rooms or rest areas for expectant staff. | The company provides facilities for pregnant employees. | Vulnerable groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, including implementing an annual training and development plan. | Recovery period of less than 1 year. | Human Resources |
| | Pregnant employees are terminated or demoted. | Pregnant employees are not terminated or demoted. | Vulnerable groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Sexual harassment in the workplace. | No sexual harassment occurs in the workplace. | Employees, Vulnerable groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |
| | Discrimination, including in promotions, pay, and other benefits, against women, LGBTQI+ individuals, persons with disabilities, | Employees are treated equally, including in promotions, pay, and other benefits. | Employees, Vulnerable groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| Vulnerable groups (e.g., women, children, persons with disabilities, indigenous people, migrant workers). | Discrimination during the recruitment process or in policies affecting vulnerable groups. | No discrimination occurs in recruitment processes and policies for vulnerable groups, but decisions are made based on appropriateness. | Employees, Vulnerable groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |
| | Migrant workers face difficulties in accessing medical care and essential services. | Migrant workers have equal access to medical care and assistance. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| | The company does not provide work permits to migrant workers and does not facilitate the renewal of their work-related documents. | The company does not retain migrant workers' work permit documents and facilitates the renewal process as needed. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |
| | The company does not have a policy regarding migrant workers. | There are laws, regulations, and policies concerning migrant workers. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | There is heavy reliance on migrant and temporary workers, including the use of undocumented migrant labor who are not registered and do | No temporary migrant labor or undocumented migrant workers are employed. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |
| | Labor recruitment by agents or employment agencies, especially from the country of origin, may involve labor rights violations, | There are no labor rights violations in recruitment by agents from the country of origin, and no unfair recruitment fees are charged. | Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, and require agents to adhere to the law, including the proper management of wages, | Recovery period of less than 1 year. | Human Resources |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Scope | Recovery Time | | | | | Impact Level | |
| | The company does not provide accommodations for employees or customers with disabilities. | The company has measures and accommodations for employees. | Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources |
| Environmental and community rights. | The company's operations generate pollution that impacts the community's way of life, such as smoke, heat, and dust. | The company's operations do not impact the community's way of life or the environment. | Community/Society | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Adhere to human rights and environmental policies, including relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and environmental laws, and follow the complaint handling process in cases of community impact. | Recovery period of less than 1 year. | Human Resources Environmental officer. |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
|----------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------------|-------------------|--------------------------|----------------|------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------|----------------|----------------------|-----------------------------------------|--------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| | | | | Likelihood / Probability | Impact | | | | Risk Level | | Likelihood / Probability | Impact | | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party |
| | | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | Risk Magnitude | Scope | Recovery Time | Impact Level | | | | |
| | Natural resources are impacted by business operations. | Business operations do not impact natural resources. | Community/Society | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |
| | The company does not comply with environmental laws and regulations. | The company strictly complies with environmental laws and regulations. | Community/Society | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Communities are affected by the operations of the company's suppliers or business partners providing products or services. | The operations of suppliers and business partners do not impact the community or the environment. | Community/Society | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |
| | The company does not communicate environmental impacts and operational results to the community. | The company communicates with the community when its operations impact the environment. | Community/Society | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | The company takes legal action against community leaders involved in complaints related to its operations. | The company is willing to receive complaints from communities affected by its business operations. | Community/Society | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |
| | The company has no measures to prevent leaks or manage pollution from its operations. | The company has measures and corrective actions to address pollution leaks from its operations. | Community/Society | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Waste from business operations affects the community's water sources. | The company manages waste from its operations and does not impact the community's water sources. | Community/Society | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of community impact, and comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Environmental officer |
| Access to remedies and corrective measures. | The company does not have channels for reporting issues or complaints (grievance mechanisms) within the organization. | The company provides channels for reporting issues or complaints, along with a complete grievance mechanism for all channels. | Employees, Community/Society, Customers | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, including implementing an annual training and development plan. | Recovery period of less than 1 year. | Human Resources Environmental officer |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | The company's grievance mechanism is ineffective or responds slowly to issues. | The grievance mechanism must operate according to established processes and procedures, which may allow for some flexibility in timing. | Employees, Community/Society, Customers | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with the grievance mechanism in cases of community impact; adhere to the human rights policy. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Follow the complaint handling process in cases of impact, comply with human rights policies and dispute resolution/mediation procedures, | Recovery period of less than 1 year. | Human Resources Environmental officer |
| | The company does not have a policy on non-retaliation or protection for individuals who report issues or complaints. | A non-retaliation and protection policy for individuals reporting issues or complaints has been established. | Employees, Community/Society, Customers | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources Environmental officer |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Employees who report issues or complaints are targeted by employers or supervisors. | Employees who report issues or complaints are heard, and employers or supervisors do not target them. | Employees | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources Environmental officer |
| | The company obstructs or does not support affected individuals in accessing the remedy process. | The company has measures to support and provide remedies to affected individuals. | Employees, Community/Society, Customers, Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act. | Recovery period of less than 1 year. | Human Resources Environmental officers and stakeholders. |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | No communication with stakeholders, particularly those affected, regarding the problem-solving measures. | Communication of problem-solving measures with stakeholders and affected parties. | Employees, Community/Society, Customers, Partners, Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, including implementing an annual training and development plan. | Recovery period of less than 1 year. | Human Resources Environmental officers and stakeholders. |
| | Employees/workers responsible for the grievance process are not aware of or have never received training on how to address issues/complaints. | Training and capacity building on problem resolution are provided to employees/workers responsible for handling grievances. | Employees, Community/Society, Customers, Partners, Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources Environmental officers and stakeholders. |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | The company does not communicate with internal and external stakeholders regarding the grievance mechanism. | The company communicates with both internal and external stakeholders regarding the grievance mechanism. | Employees, Community/Society, Customers, Partners, Vulnerable Groups | 2 | 2 | Impacts approximately 1-2 stakeholder groups and/or affects less than 1 percent of individuals within each | Recovery period of approximately 1-2 years. | 4 | (Yellow) Risk level to be monitored: still acceptable but requires ongoing monitoring and strict adherence to the established | Comply with human rights policies and the Labor Protection Act. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and the Labor Protection Act, including implementing an annual training and development plan. | Recovery period of less than 1 year. | Human Resources Environmental officers and stakeholders. |
| Other issues. | The company is involved in human rights violations, including the failure to exercise its authority to address significant | The company has a human rights policy that must be strictly adhered to, with zero tolerance for any violations against all stakeholder groups. | Partners | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply strictly with human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Discrimination in the provision of products/services to customers based on their background, such as race, gender, language, | The company does not engage in any discriminatory practices in its business operations based on customers' backgrounds, such as race, gender, language, religion, or disability. | Community/Society, Customers, Vulnerable Groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply strictly with human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Set standards for safety, as well as the management of wages, overtime pay, benefits, and welfare for employees, contractors, and migrant workers | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |
| | Personal data of employees/workers and/or customers is leaked to third parties. | The company has established internal data management and control procedures (through the Data Management Working Committee), with a particular focus on preventing data and personal information | Employees, Customers | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply strictly with human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply with the complaint handling process and follow the company's internal data management and control procedures (overseen by the | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | The company collects personal data of employees/workers and/or customers without obtaining their consent. | The company prepares consent forms for the collection of personal data from employees/workers and/or customers. | Employees, Customers | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply strictly with human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |
| | The company does not have processes/procedures for managing personal data. | The company has established manuals and procedures for the storage of personal data. | Employees, Community/Society, Customers, Partners | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Comply strictly with human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |



| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Recovery Time | Impact Level | | | | | | | |
| | Marketing strategies, advertising, or product promotion campaigns give rise to or reinforce social discrimination issues, such as | There is no discrimination in advertising or product promotion campaigns that may give rise to issues. | Customers, Vulnerable groups | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Adhere to human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws, and communicate to customers and business partners the potential human rights impacts arising | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |
| | The privacy rights of employees/workers and/or customers are not respected. | The privacy rights of all employees, workers, and customers are equally respected. | Employees, Customers | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Adhere to human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |

| Categories of Human Rights Risks | Risk Items | Definition of Human Rights Risks | Affected Groups | Inherent Risk | | | | | | Control Measures | Residual Risk | | | | | | Measures / Further Actions | | |
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| | | | | Likelihood / Probability | Impact | | | Risk Level | Likelihood / Probability | | Impact | | | Risk Level | Additional Risk Mitigation Measures | Set Timeline | Responsible Party | | |
| | | | | | Risk Magnitude | Scope | Recovery Time | | | | Impact Level | Risk Magnitude | Scope | | | | | Recovery Time | Impact Level |
| | Health impacts from product use and product safety issues. | The company's products do not adversely affect health and do not raise safety concerns. | Community/Society, Customers, Partners | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Adhere to human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |
| | Use of products that may lead to human rights violations. | The company's products do not cause harm that could result in human rights violations. | Community/Society, Customers, Partners | 1 | 1 | No affected persons | Recovery period of less than 1 year. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Adhere to human rights policies and relevant laws. | 1 | 1 | No impacted parties. | Requires less than 1 year for recovery. | 1 | (Green) Acceptable Risk Level: Existing measures are sufficient to manage the risk. | Strictly comply with human rights policies and relevant laws. | Recovery period of less than 1 year. | Human Resources Sales Department Stakeholders |

Scope of Assessment

Risk assessment is conducted according to the criteria specified in the operational procedure manual on human rights assessment, taking into account both the likelihood of risk occurrence (Likelihood) and the severity of its impact (Impact) should the risk materialize. Risks are classified into four levels of severity: 1.Low 2.Medium 3.High 4.Significant. The assessment must identify the risk topics, details of the risks, and the affected stakeholder groups, focusing on human rights-related risks across the value chain, including but not limited to:

- Employment conditions and labor practices
- Freedom of association and collective bargaining
- Freedom of expression
- Vulnerable groups (e.g., women, children, persons with disabilities, Indigenous peoples, migrant workers)
- Environmental and community rights
- Access to remedy
- Other relevant issues

Process

A human rights risk assessment questionnaire is used, covering all aspects of human rights and including all stakeholder groups. A total of 71 potential risks that could impact operations were identified. These risks are then reviewed from the perspective of affected stakeholders to reflect the actual and potential severity of impacts. This allows for evaluating whether the risks can be mitigated or maintained at an acceptable level. The results are reviewed and used to analyze and reassess risks for the following year.

Risk Assessment Results

No risks related to human rights were identified within the organization, and no human rights-related risks were found in the value chain.

Summary Table of Human Rights Due Diligence (HRDD)

| Human Rights Topics | Inherent Risk | | | Residual Risk (after risk mitigation/control measures) | | |
|--------------------------------------------------------------------------------------------------------------|---------------|--------------------|-----------------|--------------------------------------------------------|--------------------|-----------------|
| | Total Number | Results of Actions | | Total Number | Results of Actions | |
| | | Monitored Risk | Acceptable Risk | | Monitored Risk | Acceptable Risk |
| 1. Employment Conditions and Labor Practices | 29 | 20 | 9 | 29 | - | 29 |
| 2. Freedom of Association and Collective Bargaining | 4 | 4 | - | 4 | - | 4 |
| 3. Freedom of Expression | 2 | 2 | - | 2 | - | 2 |
| 4. Vulnerable Groups (e.g., women, children, persons with disabilities, Indigenous peoples, migrant workers) | 11 | 3 | 8 | 11 | - | 11 |
| 5. Environmental and Community Rights | 8 | 2 | 6 | 8 | - | 8 |
| 6. Access to Remedy | 8 | 4 | 4 | 8 | - | 8 |
| 7. Other Issues | 9 | 1 | 8 | 9 | - | 9 |
| Total | 71 | 36 | 35 | 71 | 0 | 71 |