



APR CORP.

# HUMAN RIGHTS MANAGEMENT POLICY

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### **Article 1: Purpose and Scope of Application**

(1) APR Co., Ltd. and its domestic and overseas subsidiaries (hereinafter referred to as the “Company”) establish this Human Rights Management Policy (hereinafter referred to as this “Policy”) and apply it across all business activities in order to respect the human rights of all stakeholders, including executives and employees, customers, suppliers, and local communities.

(2) As a responsible corporate citizen, the Company upholds and strives to comply with internationally recognized human rights standards, such as the Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights.

### **Article 2: Basic Principles**

The basic principles of the Company’s human rights management are as follows:

#### 1. Non-discrimination

(a) The Company shall not discriminate against executives and employees in recruitment, compensation, promotion, training, or other employment practices on the basis of race, gender, educational background, age, disability, religion, place of birth, or political opinion.

(b) The Company applies a zero-tolerance policy toward severe acts of discrimination.

#### 2. Humane Treatment

The Company shall ensure that no inhumane treatment occurs, including sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, or verbal abuse.

#### 3. Prohibition of Forced Labor

(a) Forced labor, including any form of coercion, restraint, or involuntary labor, is prohibited in any form. The Company shall not engage in any acts of violence, threats, or confinement, nor shall it exert psychological pressure based on economic circumstances or debt, for the purpose of forcing labor.

(b) All work shall be voluntary, and the Company shall not require employees to surrender government-issued identification, passports, or work permits as a condition of employment.

#### 4. Women and Child Labor

(a) Child labor is prohibited in any form.

(b) The Company shall comply with the minimum age requirements for employment as prescribed by applicable laws and regulations of the country where business is conducted and relevant international conventions on child labor.

(c) Young workers and pregnant employees shall not be assigned to hazardous work.

#### 5. Working Hours

(a) The Company shall comply with applicable laws and regulations of the country and region where business is conducted regarding regular working hours, overtime work, maximum working hours, and rest periods and holidays.

(b) The Company shall ensure that working hours do not exceed the maximum limits prescribed by applicable laws and regulations.

#### 6. Wages and Benefits

(a) The Company shall comply with all applicable labor laws and regulations of the country and region where business is conducted. Compensation provided to all workers shall include, at a minimum, the legal minimum wage, overtime pay, and statutory benefits.

(b) The Company shall not discriminate on the basis of gender in the payment of wages within the same job grade, and shall adhere to the principle of equal pay for equal work. Furthermore, the Company and its business partners (including affiliates and suppliers) shall strive to provide a living wage that meets the basic needs of workers and their families, going beyond applicable legal requirements.

#### 7. Freedom of Association

The Company respects the rights of workers to freely associate and engage in collective bargaining, as guaranteed by applicable labor laws and regulations of the country and region where business is conducted, and shall foster an environment in which employees can communicate with management regarding working conditions without fear of discrimination, retaliation, threats, or harassment.

**Article 3: Human Rights Management System**

The Company's human rights management system is as follows:

**1. Human Rights Management Governance**

(a) The Company shall establish and operate relevant functions, including Compliance, ESG, and HR, for decision-making related to human rights management, and shall manage human rights risks and continuously monitor human rights issues arising from its business operations.

(b) The primary responsibilities of departments related to human rights management are as follows:

- i. Review of the establishment and amendment of human rights policies;
- ii. Implementation of human rights-related training and programs; and
- iii. Operation of grievance mechanisms for human rights violations.

**2. Stakeholder Communication**

(a) The Company shall publicly disclose its human rights management policies.

(b) The Company shall provide human rights education to enhance employees' understanding and awareness of human rights and to communicate the implementation of its internal human rights management practices. The Company shall provide mandatory education to all employees at least once per year, including education on the prevention of sexual harassment and workplace harassment, occupational safety and health, and privacy protection. Through such programs, the Company shall prohibit discriminatory practices and encourage employees to actively report any identified human rights violations or risks.

**3. Human Rights Grievance Mechanism**

(a) Executives, employees, and suppliers may report human rights grievances related to the Company at any time through the designated grievance channels.

(b) The identity of the reporting individual shall be strictly protected, and no information that may reveal or imply the individual's identity shall be disclosed without the individual's prior consent.

(c) Grievance Channels:

- i. By mail: To the Compliance Management Team, Compliance Office
- ii. By email: [jebo@apr-in.com](mailto:jebo@apr-in.com)
- iii. Online: APR website ([link](#))

**Article 4: Human Rights Due Diligence**

(1) The Company operates a regular human rights due diligence to identify, prevent, mitigate, and account for potential and actual adverse human rights impacts.

(2) The human rights due diligence shall be conducted in the following steps:

1. Risk Identification: Identify potential human rights risks and impacts affecting stakeholders, including executives, employees, suppliers' workforce, customers, and local communities, across all business activities, products and services, employment relationships, and supply chains.
2. Risk Assessment: Assess the identified human rights risks based on their likelihood and severity.
3. Identification of High-Risk Areas: Identify high-risk areas where there is a significant risk of severe human rights impacts, based on the assessment results.
4. Mitigation and Remediation Measures: Formulate and implement measures to prevent and mitigate risks in high-risk areas, and strengthen internal controls and relevant policies where necessary.
5. Monitoring and Re-evaluation: Monitor the implementation and effectiveness of such measures and continuously review and reassess human rights risks.

(3) In principle, human rights due diligence shall be conducted on a regular basis at least once per year; provided, however, that ad hoc assessments may be conducted in the following cases:

1. Where significant human rights issues, reports, or disputes arise;
2. Where relevant laws, regulations, or internal policies are enacted or amended; or
3. Where otherwise deemed necessary.

(4) The Compliance Office or the HR Office shall be responsible for conducting due diligence and may collaborate with relevant departments as necessary.

(5) The scope of the human rights due diligence shall include:

1. All stages of business operations, including the design and provision of products and services;
2. Employment-related activities, including recruitment, working conditions, and occupational safety and health;
3. Management of suppliers and supply chains, and contracting and outsourcing arrangements;
4. Interactions with stakeholders, including customers and local communities; and
5. Any other activities that may have an impact on human rights.

(6) Human rights due diligence may be conducted using different methods, including document reviews, data analysis, stakeholder interviews, surveys, and on-site inspections, and the Company may, where necessary, seek advice from external experts.

(&) The Company shall report the results of its human rights due diligence to management, and material matters may be reported to the Board of Directors or relevant committees and reflected in the Company's sustainability report or ESG disclosures.

**Article 5: Amendment and Repeal**

Any amendment to or repeal of this Policy shall be subject to the approval of the Representative Director.

## ADDENDA

### **ADDENDUM <Ver. 1.0, March 13, 2026>**

Article 1: Enforcement Date

This Policy shall be established and enter into force on March 13, 2026.

### **ADDENDUM <Ver. 2.0, April 20, 2026>**

Article 1: Enforcement Date

This Policy shall be amended and enter into force on April 20, 2026.