

The Kikkoman Group

Guidelines for Respecting Human Rights

Issued: September 2025

The Kikkoman Group

Guidelines for Respecting Human Rights

Contents

1	Purpose of the Guidelines for Respecting Human Rights	...	3
2	The Kikkoman Group Human Rights Policy	...	4
3	Establishing a Framework for Respecting Human Rights	...	5
	(1) Management framework	...	5
	(2) Support and respect for international human rights principles	...	5
	(3) Human rights due diligence	...	5
	(4) Grievance hotlines	...	6
	(5) Education and training	...	6
	(6) Stakeholder engagement	...	6
4	Respect for Human Rights	...	7
	(1) Prohibition of modern slavery	...	7
	(2) Proper employment	...	8
	(3) Fair wages	...	8
	(4) Working hours and non-working days	...	8
	(5) Prohibition of harassment	...	8
	(6) Prohibition of discrimination	...	8
	(7) Freedom of association	...	8
5	Safety and Health	...	9
	(1) Emergency response	...	9
	(2) Work environment	...	9
	(3) Company-provided housing including dormitories	...	9
	(4) Employee health	...	9

Purpose of the Guidelines for Respecting Human Rights

We at the Kikkoman Group are committed to implementing the Kikkoman Group Management Principles and ensuring that human rights are well respected both within our organization and throughout our entire supply chain. We have developed the Guidelines for Respecting Human Rights to deepen the shared understanding of respect for human rights among our employees and business partners and to foster practical human rights initiatives.

In recent years, businesses have faced increasing demands to respect human rights throughout their entire value chain—from raw material sourcing to production, distribution, and consumption. If a human rights violation occurs at our company or any business partners within our value chain, it can damage consumer trust and confidence in us and potentially lead to serious consequences, such as consumer boycotts or the termination of business relationships. We should recognize that it will have an impact on all businesses operating in the value chain. Conversely, conducting business activities with human rights in mind will enable us to earn and maintain customer trust as well as strengthen our ability to attract talent. These efforts not only help us to fulfill our corporate social responsibility but also bring us significant long-term benefits in terms of increased corporate value.

These Guidelines summarize the key points that the Group's employees and business partners should be aware of and put into practice. They are encouraged to read the Guidelines carefully to gain a clear understanding of and support the Group's approach to human rights and its initiatives to respect human rights.

In the unlikely event of a violation of these Guidelines, we will work with those involved to identify solutions and find better ways to deal with the situation.

Scope:

These Guidelines apply to all employees of the Kikkoman Group as well as all business partners who conduct business with the Group. We request our business partners to encourage their respective subsidiaries and business partners to comply with these Guidelines.

The Kikkoman Group Human Rights Policy

Kikkoman Group ('the Group'), believes it is essential to contribute to society through our business to achieve sustainable growth for both the company and society, with this belief reflected in the Group's Management Principles.

The Kikkoman Group Management Principles:

- 1. To pursue the fundamental principle "consumer-oriented"**
- 2. To promote the international exchange of food culture**
- 3. To become a company whose existence is meaningful to the global society**

Recognizing the Group's responsibility to respect the human rights of those potentially affected by its business operations, we are committed to implementing these Management Principles and fulfilling the responsibilities required of companies.

The Group complies with the United Nations Guiding Principles on Business and Human Rights (UNGP), and also supports and respects the International Bill of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

The Group is committed to developing and implementing a system of due diligence for human rights.

Through this system, the Group will identify any potential negative impact on human rights, introduce preventive or mitigation measures, and regularly disclose information on related progress and results.

The Group encourages the establishment of a mechanism by which it can be duly informed should business operations cause, or be complicit in causing, a negative impact on human rights, including through its business relationships.

Should any negative impact be confirmed, the Group will take appropriate measures to resolve the issue in accordance with UNGP guidance and process.

The Group complies with the laws and regulations of all countries and regions where it operates. If there are conflicts between internationally recognized human rights standards and national laws of those countries and regions, the Group respects international human rights standards to the utmost extent possible.

During the implementation of the Kikkoman Group Human Rights Policy, the Group communicates and conducts dialogue with its stakeholders and outside experts.

The Group identifies who is in charge of implementing this Policy and supervises the process. In addition, the Group provides appropriate training and education to integrate this Policy throughout its business activities.

Scope:

The Kikkoman Group Human Rights Policy applies to the Kikkoman Group and all its employees. The Group is committed to working with all of its business partners and suppliers to encourage their support of this policy.

Established on 24 December 2020

Establishing a Framework for Respecting Human Rights (1/2)

1. Management framework

- Identify who is responsible for promoting human rights initiatives.

2. Support and respect for international human rights principles

- Support and respect the following international human rights principles:
 - The International Bill of Human Rights;
 - The ILO Declaration on Fundamental Principles and Rights at Work and The Tripartite Declaration of Principles Concerning Multinational Enterprises and Social Policy (MNE Declaration);
 - The United Nation Guiding Principles on Business and Human Rights; and
 - The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- Comply with the laws and regulations of the countries and regions where the Group operates. Strive to respect human rights recognized by international human rights standards to the utmost extent possible if there are any conflicts between the international human rights standards and the laws and regulations of such countries and regions.

3. Human rights due diligence

- Develop a human rights policy and ensure that all employees are fully familiar with it.
- Regularly assess the Group's business activities in accordance with the United Nation Guiding Principles on Business and Human Rights to confirm that they do not violate human rights and implement preventive and/or mitigating measures based on the assessment findings.
- Promptly take appropriate action for those affected if any human rights violation occurs during the Group's business activities.
- Regularly review the progress of the Group's human rights initiatives and disclose the review findings.

Establishing a Framework for Respecting Human Rights (2/2)

4. Grievance hotlines

- Provide hotlines that allow our employees and business partners to confidently report human rights violations without fear of being treated unfairly. Ensure that whistleblowers can remain anonymous and are protected.

5. Education and training

- Educate all employees on the importance of respecting human rights and conduct regular training on fundamental human rights issues, such as forced labor, child labor, discrimination, and harassment.

6. Stakeholder engagement

- Provide opportunities to communicate with all stakeholders involved in the Group's business activities, such as employees, business partners, consumers, and local communities, to learn about their concerns and expectations regarding human rights issues.
- Work with both internal and external experts, including non-governmental organizations (NGOs).

Respect for Human Rights (1/2)

1. Prohibition of modern slavery

Prohibit forced labor, child labor, and human trafficking. Prohibit all forms of modern slavery.

<p>Prohibition of forced labor</p>	<ul style="list-style-type: none"> ● Do not exploit people in the form of forced labor, slavery, indentured servitude that deprives them of their freedom through long-term contracts, prison labor, or human trafficking. ● Do not force employees to work against their free will. ● Do not confiscate identity cards, passports, identity documents, work permits, bank passbooks, or any other personal documents. ● Do not violate employees' human rights, such as using violence or threats or unjustly punishing or confining employees, to control them. ● Do not force employees to work overtime or long hours. ● Do not force employees to work excessively by setting unrealistic targets. ● Do not control employees' freedom on the grounds of any money they owe to the Company. ● Guarantee that employees have the right to leave the Company voluntarily if they properly give prior notice.
<p>Prohibition of child labor</p>	<ul style="list-style-type: none"> ● Do not employ anyone who is under the minimum employment age set by the laws of their country or who has not completed compulsory education. ● Do not deprive any child of their access to education even if they work for their family-run farming or other business. ● Implement protective measures in accordance with the labor laws of a relevant country when employing young people. This includes not requiring them to work at night or engage in hazardous work that may potentially affect their mental or physical development.

Respect for Human Rights (2/2)

2. Proper employment

- Create employment contracts that contain all necessary information specified by the laws and regulations of each country.
- Create employment contracts written in plain language for job applicants and provide explanations, as and when required, before signing the employment contract.
- Ensure that job applicants voluntarily sign their employment contract.
- Require permanent job placement agencies and temporary recruitment agencies to protect workers' rights.

3. Fair wages

- Pay wages that are equal to or above the minimum wage set by each country.
- Do not make any wage deductions that are not permitted by the laws and regulations of each country.
- Ensure that wages are paid without delay on a designated pay day.
- Ensure that wages are calculated in a transparent and objective manner.

4. Working hours and non-working days

- Ensure that working hours and working days do not exceed the limits set by the laws and regulations of each country.
- Ensure that break periods are provided as specified by the laws and regulations of each country.

5. Prohibition of harassment

- Do not engage in any form of harassment, whether physical, psychological, verbal, or sexual, in the workplace or any other work settings.
- Establish a protocol to ensure that individuals who report harassment will not be treated unfairly.
- Do not tolerate retaliation against individuals who report harassment.
- Create written procedures for dealing with and preventing harassment.

6. Prohibition of discrimination

- Do not discriminate against anyone in the terms and conditions of employment, including employment opportunities, wages, promotions, disciplinary action, dismissal, and termination of employment or retirement, on the basis of race, sex, skin color, nationality, religion, age, pregnancy, marital status, social group or ethnicity, sexual orientation, gender identity, gender expression, political beliefs, disability, labor union membership, HIV status, or any other characteristics and backgrounds.

7. Freedom of association

- Recognize and respect employees' rights to establish a labor union and to engage in collective bargaining.
- Do not treat employees unfairly on the grounds of their labor union membership or participation in labor union activities.

Safety and Health

1. Emergency response

- Develop and maintain an emergency evacuation manual and ensure that all employees are fully aware of the manual.
- Establish a structured procedure to deal with work-related illnesses and injuries.
- Pay medical costs and insurance premiums for work-related illnesses and injuries.
- Keep emergency exits accessible at all times. Install safety mechanisms on production equipment and perform regular maintenance.
- Conduct evacuation drills on a regular basis.

2. Work environment

- Perform day-to-day maintenance of production equipment and machinery to ensure that they are in normal working condition.
- Maintain appropriate lighting, temperature, and humidity levels and provide necessary safety equipment.
- Regularly conduct workplace health and safety training for all employees. In particular, ensure that safety training is provided for new employees and transferred employees before they start work.

3. Company-provided housing including dormitories

- Do not restrict the access of employees living in company-provided housing.
- Provide safe and hygienic living facilities and perform regular maintenance.
- Provide amenities necessary for everyday living, such as electricity and water supply, toilets, and shower rooms.

4. Employee health

- Conduct regular medical checkups and mental health assessments in accordance with the laws and regulations of each country.