

Procedural Rules for the Engagement and Remedy Platform

These Procedural Rules set out operational procedures for the Engagement and Remedy Platform operated by the Japan Center for Engagement and Remedy on Business and Human Rights (JaCER).

Chapter 1 General Rules

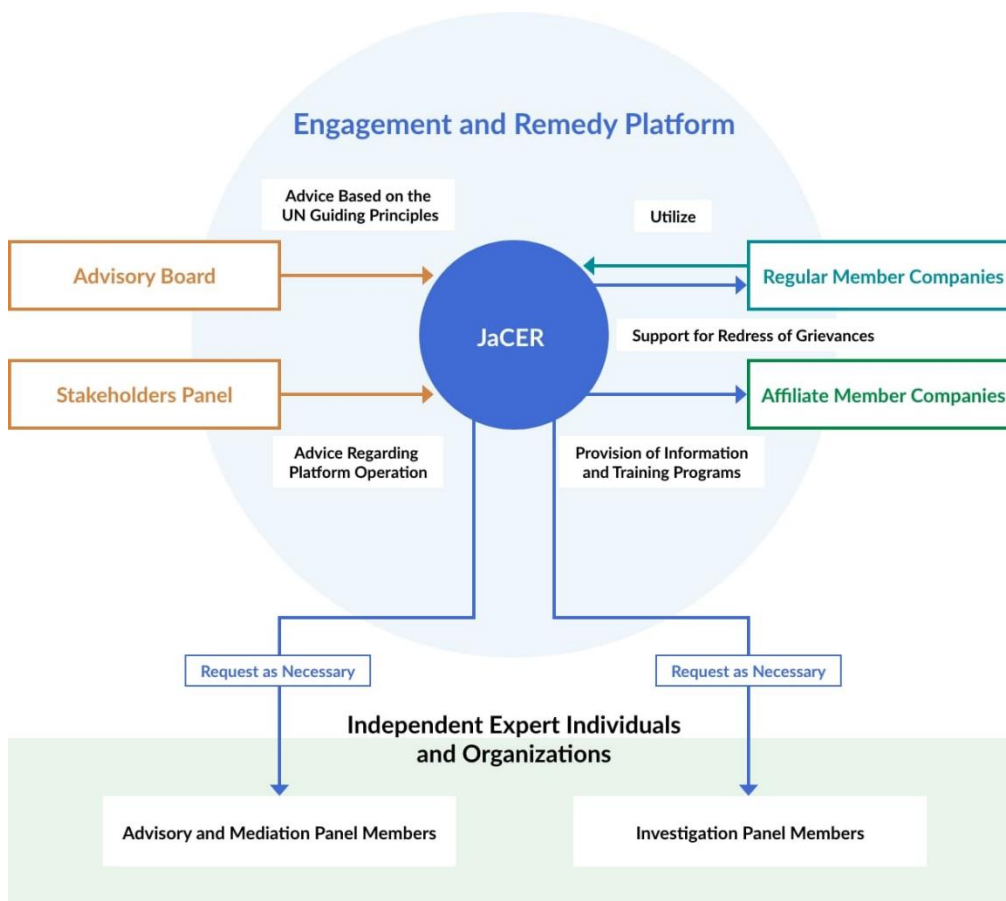
Article 1 Purpose of the Engagement and Remedy Platform

JaCER operates the Engagement and Remedy Platform to provide a shared platform by which companies can prepare an effective grievance mechanism in accordance with the United Nations' Guiding Principles on Business and Human Rights (hereinafter, the "Guiding Principles") and to support redress of grievances by companies in a professional capacity. Through operation of the Engagement and Remedy Platform, it is our ultimate purpose to proactively promote fulfillment of the responsibility of companies to respect human rights and to engage with stakeholders to provide remedies.

Article 2 Operator and Relevant Parties of the Engagement and Remedy Platform.

1. JaCER is the operator of the Engagement and Remedy Platform.
2. Through participation in the Engagement and Remedy Platform, JaCER's regular members (hereinafter, "member companies") can handle stakeholders' grievances against companies concerned. However, even if member companies participates in the Engagement and Remedy Platform, the ultimate responsibility in regard to redress of grievances lies with the member companies themselves, and it is expected that in receiving support from JaCER, member companies will proactively endeavor to redress grievances.
3. A user of the Engagement and Remedy Platform means a stakeholder who uses the Engagement and Remedy Platform to actually or potentially report a grievance against a member company. JaCER endeavors to ensure that such users have access to the Engagement and Remedy Platform .
4. JaCER operates the Engagement and Remedy Platform in accordance with these Procedural Rules, taking into consideration advice given by the Advisory Board and Stakeholders Panel.
5. The Advisory and Mediation Panel means external individual and organization independent of member companies and JaCER that provide advice to companies regarding individual cases of grievance redress and that intermediate with stakeholders. At the request of member companies, JaCER supports selection and operation of the Advisory and Mediation Panel.

6. The Investigation Panel means external individuals and organizations independent of member companies and JaCER that investigate relevant facts pertaining to individual cases of grievance redress. At the request of member companies, JaCER supports selection and operation of the Investigation Panel.



Article 3 Code of Conduct for Operation of the Engagement and Remedy Platform

1. JaCER operates the Engagement and Remedy Platform based on the Guiding Principles and with reference to the "Engagement" and "Remedy" Guidelines for Promotion of Responsible Business Conduct and Responsible Supply Chains (hereinafter, the "Engagement and Remedy Guidelines") to support companies in preparing effective grievance mechanism.
2. Member companies are expected to prepare effective grievance mechanism based on the Guiding Principles and with reference to the Engagement and Remedy Guidelines, and JaCER supports them in this endeavor.

Chapter 2 Scope of the Engagement and Remedy Platform

Article 4 Relevant Companies

JaCER receives reports of grievances through the Engagement and Remedy Platform that are actual or potential grievances regarding cases of negative impact to human rights that arise in the business operations, group companies, or value chain of member companies. When JaCER receives a grievance regarding a company or organization other than the member companies of JaCER, if the grievance is recognized as being applicable for redress, JaCER notifies the company or organization concerned of receipt of the grievance.

Article 5 Relevant Cases

1. The grievances JaCER receives through the Engagement and Remedy Platform broadly comprise cases in which a clear violation of laws and regulations exists, and also cases of potential violations of corporate codes of conduct, procurement guidelines, the OECD Guidelines for Multinational Enterprises, the ILO's Tripartite declaration of principles concerning multinational enterprises and social policy (MNE Declaration), international human rights standards, and other internationally recognized standards regarding human rights, labor, and the environment, etc.
2. "International human rights standards" in the preceding paragraph include, at a minimum, the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Economic, Social and Cultural Rights (ICESCR), and the principles concerning fundamental rights in the core conventions of the International Labour Organization, as prescribed by the Principle 12 of the Guiding Principles. Depending on circumstances, companies may need to consider additional standards. For instance, companies should respect the human rights of individuals belonging to specific groups or populations that require particular attention, where they may have adverse human rights impacts. In this connection, United Nations instruments have elaborated further on the rights of indigenous peoples; women; national or ethnic, religious and linguistic minorities; children; persons with disabilities; and migrant workers and their families. Moreover, in situations of armed conflicts, companies should respect the standards of international humanitarian law.

Article 6 Users

1. Users of the Engagement and Remedy Platform include not only stakeholders who allege that they received a negative impact through a company's business operations but also stakeholders who allege that they received a negative impact through a company's group companies or value chain.
2. Users of the Engagement and Remedy Platform include not only parties who allege that

they received a negative impact through a company's business operations, group companies, or value chain, but also organizations and individuals that legitimately support and represent the parties.

Article 7 Limit of the Scope of Engagement and Remedy Platform for Member Companies

When a member company itself has established an internal reporting system, complaints handling system, or other system separate from the Engagement and Remedy Platform as the grievance mechanism and it is expected that the grievance case concerned can be more efficiently redressed utilizing such member company's system, the member company and JaCER may request that the user use the member company's system. In such cases, the member company is still expected to effectively redress the grievance in accordance with the Guiding Principles.

Chapter 3 Accessibility of the Engagement and Remedy Platform

Article 8 Establishment of a Contact for Grievance Reporting

JaCER has established a contact for grievance reporting on its website to receive reports of grievances as prescribed in Chapter 2.

Article 9 Ensuring Public Awareness of the Engagement and Remedy Platform

JaCER endeavors to make the Engagement and Remedy Platform widely known to stakeholders who are potential users of the Engagement and Remedy Platform by disclosing it publicly on its website and by providing detailed information about the contact for grievance reporting and the method for reporting grievances. Member companies are also expected to proactively endeavor to make the Engagement and Remedy Platform widely known to anticipated users.

Article 10 Languages of the Engagement and Remedy Platform

1. The Engagement and Remedy Platform uses English and Japanese.
2. In cases when the grievance reporter cannot use either English or Japanese, JaCER may consider use of the local language of the grievance reporter depending on the case and in cooperation with the member company concerned.

Article 11 Confidentiality and Protection of Personal Information for the Engagement and Remedy Platform

1. JaCER maintains the confidentiality of grievance redress cases in view of concern that the grievance reporter will receive retaliation or other disadvantageous treatment due to use

of the Engagement and Remedy Platform and concern that the privacy and personal information of the persons involved in the grievance will be infringed, etc. JaCER also requests that member companies maintain such confidentiality in conformance with the Membership Agreement.

2. JaCER appropriately manages the personal information acquired from grievance reporters in conformance with our separately established Privacy Policy. JaCER also requests that member companies appropriately manage personal information in conformance with the Membership Agreement.
3. JaCER's Engagement and Remedy Platform allows users who desire to submit an anonymous grievance report to do so.

Article 12 Prohibition of Retaliation and Disadvantageous Treatment

JaCER does not retaliate against grievance reporters or treat them disadvantageously (including disciplinary action and pursuit of legal liability, the same applies below) for reason of their use of the Engagement and Remedy Platform to report a grievance. In conformance with the Membership Agreement, etc., JaCER requests member companies to implement measures to prohibit retaliation and disadvantageous treatment of grievance reporters.

Article 13 Consideration for Persons in a Vulnerable Position

In operating the Engagement and Remedy Platform, JaCER makes reasonable accommodations to enable access to the Engagement and Remedy Platform by persons in a vulnerable position including women, children, persons with disabilities, indigenous people, migrant workers and their families, and minority groups, etc. Member companies are also expected to show consideration for persons in a vulnerable position.

Chapter 4 Procedure for Grievance Redress Through the Engagement and Remedy Platform

Article 14 Methods for Receipt of Grievances

JaCER receives reports of grievances from stakeholders by the following three methods.

1. Receipt of grievances against member companies through the contact for grievance reporting set up on JaCER's Website
2. Receipt of grievances received at a member company's own contact for grievance reporting that are transferred to JaCER
3. Receipt of grievances in regard to issues raised in publicly disclosed reports (media reports, NGO reports, etc.) (restricted to cases in which a member company requests the issue to be received as a grievance, providing the name of the media or NGO and the specific

media report or NGO report, etc.)

Article 15 Assessment of Grievance

JaCER assesses the content of grievances that are received in conformance with Article 14 and determines whether grievances are applicable as grievance cases by the provisions of Chapter 2. When information necessary for assessment is insufficient, JaCER contacts the grievance reporter and the member company concerned in the grievance (hereinafter, the "member company concerned") to assess the necessary matters.

Article 16 Notification of Assessment Results to Grievance Reporters

JaCER notifies grievance reporters of the assessment results of grievance cases and matters pertaining to the procedure moving forward for grievances received in conformance with Article 14.1 within 15 business days of receipt of the grievance report, in general, when JaCER has a definite contact address for the grievance reporter. However, when more time than usual is needed for the assessment, the grievance reporter is notified to this effect and also given a rough time estimate after postponement for notification of assessment results.

Article 17 Notification to Member Companies Concerned

JaCER notifies member companies concerned of the assessment results of grievance cases for grievances received in conformance with Article 14 within 15 business days of receipt of the grievance report, in general, and requests the member company concerned to respond to the grievance. However, when more time than usual is needed for the assessment, the member company concerned is notified to this effect and also given a rough time estimate after postponement for notification of assessment results.

Article 18 Redress of Grievances by Member Companies Concerned

1. Member companies concerned respond to grievances by investigating and confirming the facts of grievance cases and examining and implementing response measures, etc. that are appropriate for individual grievance cases based on the assessment results of grievance cases notified by JaCER. In such cases, the member companies concerned are expected to redress grievances based on the Guiding Principles and with reference to the Engagement and Remedy Guidelines.
2. When it is recognized as necessary in order for member companies concerned to effectively redress grievances based on the Guiding Principles and Engagement and Remedy Guidelines, the member companies can request JaCER to provide the following types of support.

- (1) Investigation of the facts of the grievance case
- (2) Support and arrangement for engagement between the member company concerned and the grievance reporter and other parties involved
- (3) Advice regarding proposals for remedial measures based on the results of investigations and dialogue concerning the grievance case
- (4) Support for and monitoring of implementation of remedial measures based on the results of investigations and dialogue concerning the grievance case
- (5) Operation of the Investigation Panel when the member company concerned sets up the panel (Support for arrangements between the member company concerned and the Investigation Panel, selection of matters for investigation, and evaluation of investigation results, etc.)
- (6) Operation of the Advisory and Mediation Panel when the member company concerned sets up the panel
(Support for arrangements between the member company concerned and the Advisory and Mediation Panel, scheduling of dates to meet for engagement, evaluation of the content of advice given, etc.)
- (7) Other support necessary for redress of the grievance case by the member company concerned

Article 19 Selection of an Advisory and Mediation Panel

1. When a grievance against the member company concerned is serious and complicated and the member company concerned is unable to sufficiently investigate the grievance alone or when the parties involved are in a serious dispute over the facts on which the grievance is premised, the member company concerned can select an Advisory and Mediation Panel from among the candidates of Advisory and Mediation Panel members that JaCER has officially announced as it becomes necessary.
2. When the member company concerned selects an Advisory and Mediation Panel, the Panel will provide support based on "Advisory and Mediation Panel Guidelines" that includes setting the elements of the grievance case in order, promotion of engagement between the parties involved, presentation of settlement proposals, and approaching suppliers, etc. to take action.

Article 20 Selection of an Investigation Panel

When a grievance against the member company concerned is serious and complicated and the member company concerned is unable to sufficiently investigate the grievance alone or when the parties involved are in a serious dispute over the facts on which the grievance is

premised, the member company concerned can request investigation to be done by an Investigation Panel as it becomes necessary.

Chapter 5 Transparency of the Engagement and Remedy Platform

Article 21 Disclosure of Progress on Grievance Cases

1. JaCER discloses summaries and the progress of grievance cases we receive, based partly on reports from the member companies concerned, available from the Grievance List on our Website.
2. Whenever JaCER discloses information regarding grievance cases on the Grievance List, the information is reported with care to ensure confidentiality and protection of personal information as prescribed in Article 11 and presented in an abstract and generalized form.
3. JaCER updates the Grievance List monthly, in general.

Chapter 6 Auditing, Improvement, and Learning on the Engagement and Remedy Platform

Article 22 Supervision, Auditing, and Advice on the Engagement and Remedy Platform

1. JaCER receives supervision and auditing by the board of directors and the auditor regarding the state of operation of the Engagement and Remedy Platform in accordance with these Procedural Rules.
2. JaCER receives advice from the General Membership Meeting, Advisory Board, and Stakeholders Panel regarding the state of operation of Engagement and Remedy Platform in accordance with these Procedural Rules.

Article 23 Improvement of the Engagement and Remedy Platform

JaCER regularly reviews and improves the Engagement and Remedy Platform based on supervision, auditing, and advice regarding the state of operation of the Engagement and Remedy Platform prescribed in Article 22.

Article 24 Learning Acquired by the Engagement and Remedy Platform

JaCER shares knowledge and information beneficial to improving the practices of engagement and remedy that it obtains through operation of the Engagement and Remedy Platform with member companies and stakeholders at the General Membership Meeting, training courses, and public forums.

The Procedural Rules for the Engagement and Remedy Platform come into force as from September 14, 2022.