

Oji Group Human Rights Report



2026



Contents



Introduction

Top Commitment.....	02
Overview of Our Human Rights Initiatives Based on International Standards.....	04



Direction of Future Initiatives

Direction of Future Initiatives and Specific Actions	23
Expert Review	24



Human Rights Due Diligence

1. Embedding Responsible Business Conduct into Company Policies and Management Systems	05
2. Assessing and Identifying Adverse Impacts	09
3. Ceasing, Preventing and Mitigating Adverse Impacts	12
4. Tracking Implementation and Results	19
5. Communicating How Impacts Are Addressed...	19
6. Providing for or Cooperating in Remediation ...	21



Appendix

1) UN Guiding Principles Reporting Framework Index	25
2) GRI Standards Content Index	26
3) Oji Group Human Rights Policy (Full Text).....	27
4) Oji Group Sustainability Action Guidelines for Supply Chains (Full Text)	28

We also disclose information on our human rights initiatives through various channels, including the Annual Securities Report, Corporate Governance Report, Integrated Report, and Sustainability Report (website). This report summarizes the information disclosed through these channels.



Top Commitment

Respect for Human Rights: At the Core of Our Management



Representative Director of the Board, President & CEO,
Oji Holdings Corporation

Hiroyuki Isono

The Oji Group owns and manages a total of approximately 636,000 hectares of forests in Japan and overseas, and operates a global business rooted in forest resources. Our operations—from forest harvesting and management to raw material procurement, manufacturing and logistics—are sustained by the efforts and livelihoods of many people. At the same time, our business activities are closely linked to a wide range of potential and actual human rights impacts, including those related to the land-use rights of Indigenous Peoples and local communities, the rights of workers throughout the supply chain, the treatment of migrant workers, and the safety and health of local residents. In particular, our business, rooted in forest resources, is closely linked to the land-use rights and livelihoods of Indigenous Peoples and Local Communities (IPLCs). Respect for these rights is fundamental to our business operations. As a company with such business characteristics, we place respect for human rights at the core of our management and recognize our responsibility to respect human rights throughout our value chain.

In 2020, the Oji Group established the Oji Group Human Rights Policy, which is aligned with the UN Guiding Principles on Business and Human Rights (UNGPs), the ILO Core Labour Standards, and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. In accordance with this policy, we began implementing Human Rights Due Diligence in earnest in

Top Commitment—Respect for Human Rights: At the Core of Our Management

FY2022. The purpose of Human Rights Due Diligence is to identify adverse human rights impacts arising from our business activities and supply chain, and to prevent and mitigate them. This is not merely a risk management measure; it is a fundamental responsibility we bear to safeguard the dignity of every stakeholder.

Through our efforts to date, we have identified our salient human rights issues as employment practices, a safe and healthy working environment, occupational safety and health, freedom of association and collective bargaining, the prohibition of child labor and forced labor, and respect for the rights of and engagement with IPLCs, and we systematically advance measures to address these issues. In addition, using a risk-based approach, we have identified the following priority salient human rights issues that may arise in the course of our business activities: (i) Compliance with Core Labour Standards for High-Risk Commodities; (ii) Fair and Ethical Recruitment, Employment and Occupational Safety and Health of Migrant Workers at our overseas operations; and (iii) Compliance with Core Labour Standards among Overseas Wood-Related Suppliers. To mitigate these risks, we have steadily implemented Human Rights and Environmental Due Diligence across our group companies and our supply chain, human rights education aimed at the fair recruitment of migrant workers in collaboration with external experts, and a grievance mechanism aligned with the UN Guiding Principles, which was introduced in February 2025.

However, our journey is far from complete. The international community and our stakeholders increasingly expect companies to integrate the management of natural capital and human rights, further enhance supply chain transparency, strengthen the implementation of Free, Prior and Informed Consent (FPIC) with Indigenous Peoples and local communities, and provide effective remedy where adverse impacts occur. We commit to meeting these expectations and continuously improving.

With the publication of this report, the Oji Group commits to further strengthening the following initiatives: the thorough prevention, mitigation, and remedy of adverse human rights impacts across our business activities and supply chain; advancing the implementation of Free, Prior and Informed Consent (FPIC) in forest management; conducting Human Rights and Environmental Due Diligence with suppliers at least once a year; continuously verifying and improving the effectiveness of our Grievance Mechanism; and identifying and addressing human rights issues through dialogue with diverse stakeholders.

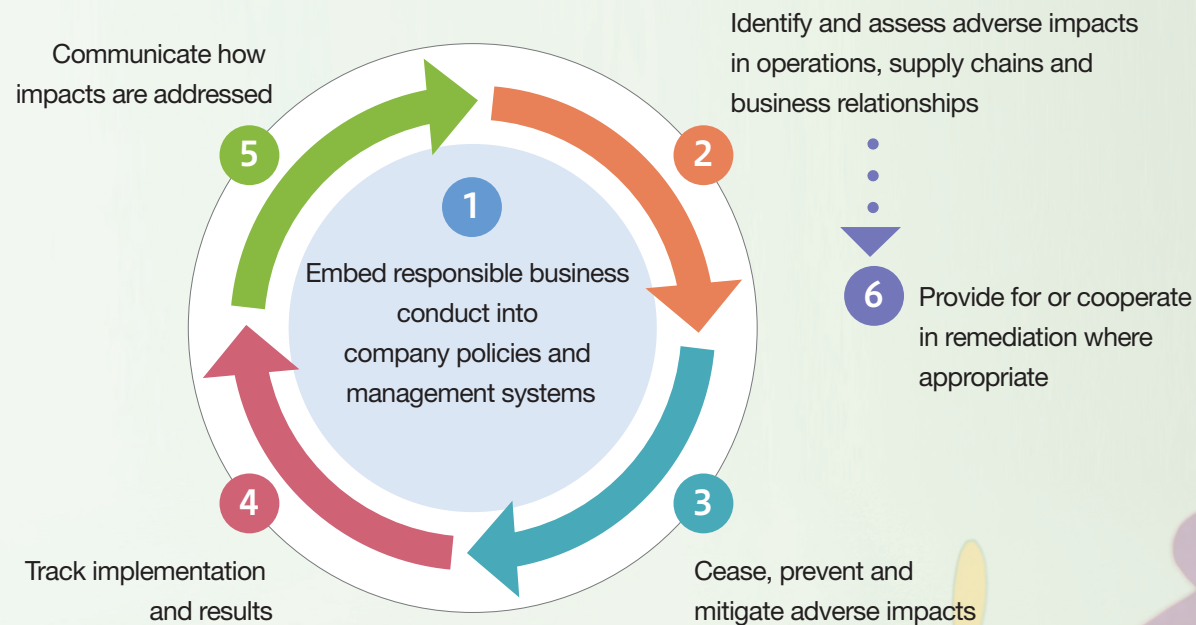
Natural capital and human dignity are inseparable. Rooted in forest resources, the Oji Group is committed to respecting the rights and dignity of every person connected to our business, preventing and mitigating adverse impacts, and contributing to the realization of a sustainable society.

Overview of Our Human Rights Initiatives Based on International Standards

This report is structured according to the six steps of Human Rights Due Diligence set out in the “OECD Due Diligence Guidance for Responsible Business Conduct.” It also reflects the three pillars set out in the “UN Guiding Principles on Business and Human Rights (UNGPs),” which provide its foundational framework: (1) The State Duty to Protect Human Rights; (2) The Corporate Responsibility to Respect Human Rights; and (3) Access to Remedy.

Aligned with these international standards, the Oji Group has systematically organized its Human Rights Due Diligence process—from embedding policies, to identifying, preventing and mitigating adverse human rights impacts across its business activities and supply chain, through to remediation—and presents the results in this report.

The Due Diligence Process and Supporting Measures



UN Guiding Principles on Business and Human Rights

https://www.ohchr.org/sites/default/files/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

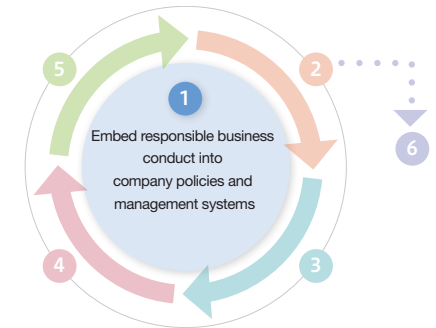
OECD Due Diligence Guidance for Responsible Business Conduct

https://www.oecd.org/content/dam/oecd/en/publications/reports/2018/02/oecd-due-diligence-guidance-for-responsible-business-conduct_c669bd57/15f5f4b3-en.pdf

Human Rights Due Diligence

① Embedding Human Rights into Policies and Management Systems (Human Rights Governance Structure)

The Oji Group recognizes sustainability as one of its key management issues and established the Sustainability Committee and the Corporate Sustainability Department in April 2022. The Sustainability Committee deliberates important sustainability matters, including climate change, natural capital and biodiversity, and human rights.

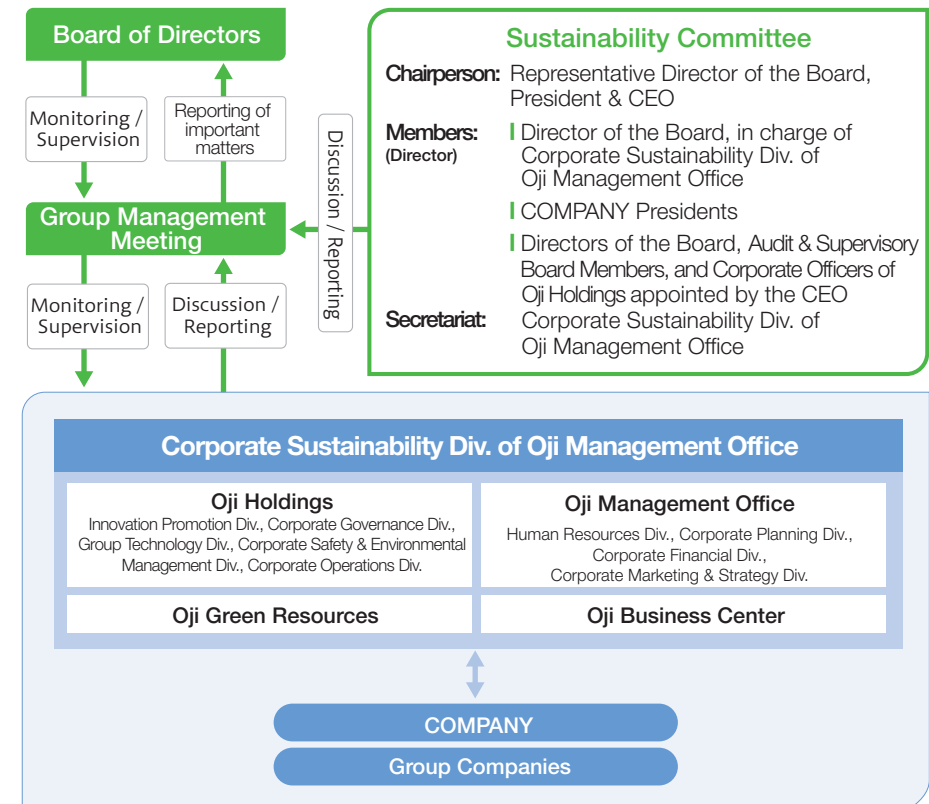


Sustainability Committee—Deliberating Sustainability-Related Risks, Including Human Rights and Environmental Issues

The Sustainability Committee is chaired by the Representative Director of the Board, President & CEO of Oji Holdings Corporation, who has overall responsibility for sustainability matters, including climate change, natural capital and biodiversity, and human rights. Committee members comprise Directors, Audit & Supervisory Board Members, and Officers (including all Company Presidents), as well as Outside Directors, including female directors. The committee convenes twice a year.

The committee deliberates on sustainability-related risks, opportunities and counter-measures. In accordance with the Sustainability Committee Regulations, matters—depending on their importance—are submitted and reported to the Group Management Meeting. Furthermore, in accordance with the Management Meeting Regulations, among matters deliberated on and reported to the Group Management Meeting, those that the CEO (Chair of the Sustainability Committee) deems necessary are referred to the Board of Directors of Oji Holdings for approval and implementation.

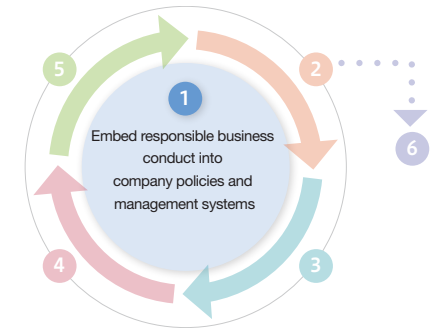
In FY2024, key decisions included the setting of nature-related metrics and targets, the announcement of the No Deforestation and No Conversion Commitment, and the introduction of a Grievance Mechanism (the establishment of a consultation and reporting channel for human rights matters). And in FY2025, key decision included the implementation of human rights education in Malaysia.



Human Rights Due Diligence

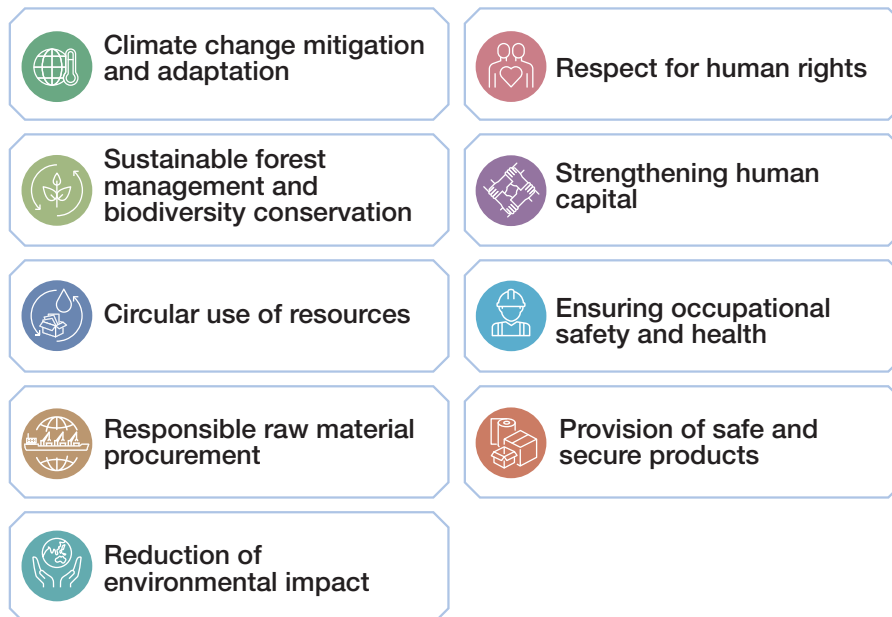
① Embedding Human Rights into Policies and Management Systems (Respect for Human Rights in Business Activities)

The Oji Group places respect for human rights at the core of its management and business activities.



Sustainability Materiality

Reflecting societal trends, the Oji Group identified business opportunities and risks and, in 2019, defined the following material issues as its Sustainability Materiality. Respect for Human Rights is one of these key issues, reflecting our commitment that no human rights violations are tolerated in any of our business activities.



Main Sustainability-Related Policies

To advance business operations that take ESG considerations into account, the Oji Group has established the following sustainability-related policies and regulations.

Management Policies	Oji Group Corporate Code of Conduct	(Established Jan. 2004)
	Oji Group Behavior Standard	(Revised Aug. 2020)
Environment (E)	Oji Group Environmental Charter	(Established Jan. 1997)
	Environmental Vision 2050	(Established Sep. 2020)
	Environmental Action Program 2040	(Revised May. 2025)
	Environmental Action Program 2030	(Established Sep. 2020) (Revised Feb. 2024)
	The Oji Group Biodiversity Commitment	(Established Mar. 2025)
	No Deforestation and No Conversion Commitment	(Established Dec. 2024) (Revised Jul. 2026)
	Oji Group Sustainable Forest Management Policy	(Established Apr. 2022)
	Product Safety Charter	(Established Jan. 1995)
Social (S)	Oji Group Human Rights Policy	(Established Aug. 2020) (Revised Jan. 2025)
	Oji Group Sustainability Action Guidelines for Supply Chains	(Established Apr. 2007) (Revised Jul. 2026)
	Wood Raw Material Procurement Guidelines	(Established Apr. 2005) (Revised Dec. 2024)
Governance (G)	Fundamental Policies on Corporate Governance	(Established Nov. 2015) (Revised Jun. 2025)
	Oji Group Anti-Corruption Declaration	(Established May. 2026)

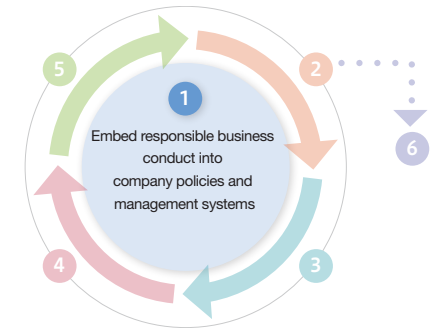
■ Reference: List of Policies

<https://www.ojiholdings.co.jp/en/sustainability/strategy/policies/>

Human Rights Due Diligence

① Embedding Human Rights into Policies and Management Systems (Oji Group Human Rights Policy)

The UN Guiding Principles on Business and Human Rights state that, as a foundation for embedding the corporate responsibility to respect human rights, companies should make clear their commitment to meeting that responsibility through a policy statement.



Oji Group Human Rights Policy

Based on the UN Guiding Principles on Business and Human Rights, the International Bill of Human Rights (the Universal Declaration of Human Rights and the International Covenants on Human Rights), the ILO Declaration on Fundamental Principles and Rights at Work, and the Ten Principles of the UN Global Compact, the Oji Group established the “Oji Group Human Rights Policy” in August 2020.

Together with the “Oji Group Corporate Code of Conduct” and “Oji Group Behavior Standard”—the ethical guidelines for our business activities—this policy sets out the Oji Group's approach to respecting human rights in concrete terms, and it is the highest-level policy governing all human-rights-related policies and regulations across the Group.

This policy applies to all officers and employees of the Oji Group. In addition, we expect business partners and other parties directly linked to our business, products, or services to respect human rights aligned with this policy.

The policy is translated into 12 languages in addition to Japanese and disclosed on our website (English, Chinese, Korean, Thai, Indonesian, Malay, Vietnamese, Hindi, Burmese, Nepali, Portuguese and German).

Oji Group Human Rights Policy

https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/#rhr_01

The Importance of International Norms

International norms on business and human rights serve as a common framework for enterprises to prevent, mitigate, and remedy adverse human rights impacts.

International Norms Referenced in the Oji Group Human Rights Policy

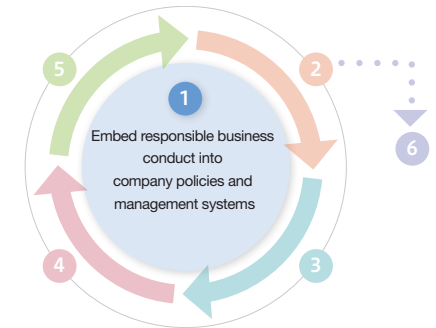
The Oji Group Human Rights Policy is aligned with the following international norms and standards.

- UN Human Rights Council “Guiding Principles on Business and Human Rights”
- OECD “Guidelines for Multinational Enterprises on Responsible Business Conduct”
- ILO “MNE Declaration”
- International Bill of Human Rights (“Universal Declaration of Human Rights”; “International Covenants on Human Rights (ICESCR / ICCPR)”)
 - “ILO Declaration on Fundamental Principles and Rights at Work”
 - “United Nations Declaration on the Rights of Indigenous Peoples”
 - “Free, Prior and Informed Consent (FPIC)” concerning the rights of Indigenous Peoples
- Ten Principles of the UN Global Compact

Human Rights Due Diligence

① Embedding Human Rights into Policies and Management Systems (Supply Chain Guidelines)

In recent years, the importance of fulfilling corporate social responsibility throughout global supply chains has continued to grow. The Oji Group is advancing sustainable procurement initiatives that integrate environmental and social considerations into its raw material procurement.



Aligned with the UN Guiding Principles on Business and Human Rights (UNGPs), the Oji Group implements measures to respect human rights throughout its supply chain. At the core of these efforts are the “Oji Group Sustainability Action Guidelines for Supply Chains” and the “Wood Raw Material Procurement Guidelines.”

From the perspective of Human Rights Due Diligence (DD), both guidelines serve as key frameworks for identifying, assessing and preventing adverse human rights impacts, and support efforts to identify and mitigate adverse human rights impacts through dialogue and surveys. In particular, the Wood Raw Material Procurement Guidelines require not only the exclusion of illegal logging and the assurance of traceability but also respect for the rights of local communities and Indigenous Peoples. Through their implementation, we continuously assess whether any serious human rights risks are associated with the procurement of forest resources.

With respect to remedy, these guidelines enable us to identify supply chain issues and connect them to the Group’s Grievance Mechanism, forming the foundation for remediation and remedy. Both guidelines translate the three pillars of the UNGPs into practice and play an essential role in supporting responsible business conduct.



Oji Group Sustainability Action Guidelines for Supply Chains

The guidelines clearly communicate internationally recognized human rights principles to suppliers, including the prohibition of forced labor and child labor, the elimination of discrimination, occupational safety and health, and freedom of association, and share the Oji Group Human Rights Policy throughout the supply chain. Following the revision of the guidelines in FY2024, we communicated the updated requirements to all suppliers and reinforced awareness across the supply chain.

Oji Group Sustainability Action Guidelines for Supply Chains

<https://www.ojiholdings.co.jp/en/sustainability/supplychain/management/#1>



Wood Raw Material Procurement Guidelines

We clarify our approach to respecting human rights in the procurement of forest resources and set out our commitment to respecting the rights of local communities and Indigenous Peoples, including the implementation of FPIC, in our procurement policy.

Wood Raw Material Procurement Guidelines

<https://www.ojiholdings.co.jp/en/sustainability/supplychain/management/#1-3>



Oji Group Anti-Corruption Declaration

In May 2026, the Oji Group issued the Anti-Corruption Declaration to reinforce anti-corruption efforts in conjunction with respect for human rights and supply chain management, and to clearly position anti-corruption as a key management commitment of the Group.

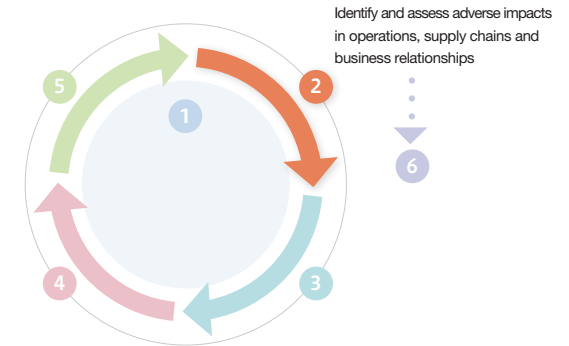
Oji Group Anti-Corruption Declaration

https://www.ojiholdings.co.jp/en/uploads/sustainability/docs/OjiGroup_Anti-Corruption_Declaration_en.pdf

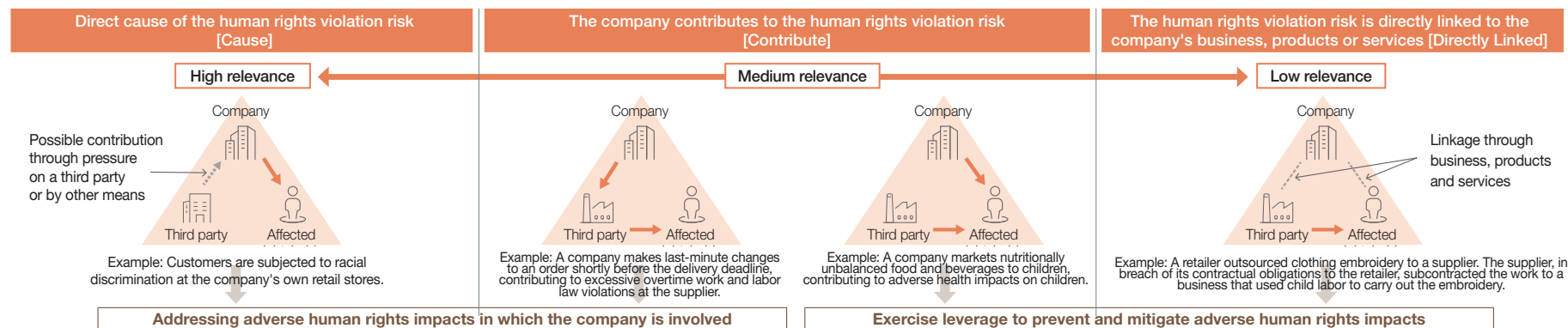
Human Rights Due Diligence

② Assessing and Identifying Adverse Impacts (Three Forms of Corporate Involvement in Adverse Human Rights Impacts)

Under the UN Guiding Principles on Business and Human Rights, corporate involvement in adverse human rights impacts is generally categorized into the following three forms (Guiding Principle 19).



The Oji Group recognizes that, in the course of its business activities, it may cause adverse human rights impacts (Cause), contribute to adverse human rights impacts (Contribute), or be directly linked to adverse human rights impacts through its business relationships, products, or services (Directly Linked). Where adverse human rights impacts are caused by third parties or where the Oji Group is directly linked to such impacts through its business relationships, we exercise our leverage through dialogue and engagement to advance responsible business conduct by our business partners.



Examples of Adverse Human Rights Impacts and Oji Group Responses

	Employees	Suppliers	Local communities	Customers
Examples of Adverse Human Rights Impacts	Adverse impacts on the Oji Group's own employees —e.g., harassment, discrimination, occupational safety and health.	Adverse impacts on suppliers within the Oji Group's supply chain—e.g., forced labor, child labor, excessive working hours, fair and ethical recruitment and employment of migrant workers, and conflict-related risks.	Adverse impacts on local communities and Indigenous Peoples—e.g., impacts associated with facilities and operations, and impacts on the rights of Indigenous Peoples and local communities.	Adverse impacts on customers arising from the Oji Group's products and services—e.g., customer privacy and information security.
Examples of Main responses	- Dissemination of the Oji Group Human Rights Policy - Consideration for occupational safety and health - Raising awareness of the Grievance Mechanism	- Dissemination of the Oji Group Sustainability Action Guidelines for Supply Chains - Raising awareness of the Grievance Mechanism - Fair and ethical recruitment of migrant workers	- Obtaining Free, Prior and Informed Consent (FPIC) from local communities and Indigenous Peoples - Raising awareness of the Grievance Mechanism	- Thorough compliance with applicable laws and regulations - Raising awareness of the Grievance Mechanism

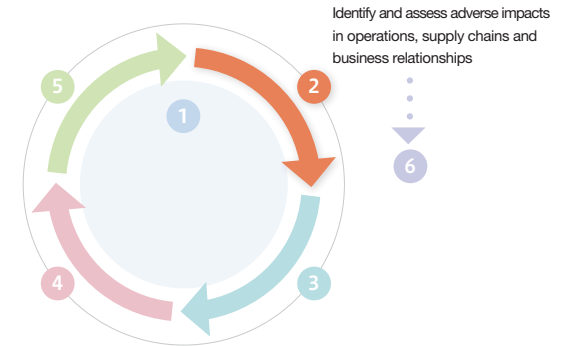
Source: Ministry of Economy, Trade and Industry (METI), Reference Material on Practical Approaches for Business Enterprises to Respect Human Rights in Responsible Supply Chains. https://www.meti.go.jp/policy/economy/business-jinken/jitsumusansyou_en.pdf

Ministry of Justice (Japan), Business and Human Rights: What Is Expected of Companies Today (provisional translation of the Japanese title) <https://www.moj.go.jp/content/001417138.pdf>

Human Rights Due Diligence

② Assessing and Identifying Adverse Impacts (Method for Identifying and Assessing Salient Human Rights Issues)

The salient human rights issues of the Oji Group were assessed and identified using the following method.



In accordance with the UN Guiding Principles, the GRI Standards, and other relevant initiatives, the Oji Group assessed and identified salient human rights issues that may arise in the course of its business activities using a risk-based approach focused on the severity of impacts, together with METI's Worksheet for the Reference Material on Practical Approaches for Business Enterprises to Respect Human Rights in Responsible Supply Chains.

As shown in the chart on the right, we assessed our group companies and our supply chain and analyzed potential severe adverse impacts in terms of severity and likelihood to determine the priority of salient human rights issues for disclosure. Specifically, we first identified human rights issues relevant to our business based on international norms and standards and then conducted a risk assessment based on severity and likelihood.

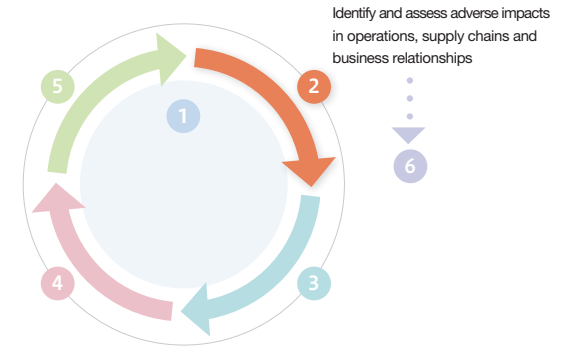
The assessment methodology and results were reviewed by the International Development Center of Japan Inc. (IDCJ), an independent organization with expertise in business and human rights.

STEP 1 Understand	Understand the Organization's Context	We identified our major business domains and confirmed material human rights issues by assessing: Sector (business field) risks, Product and service risks, Regional risks, Company-specific risks.
STEP 2 Identify	Identifying Adverse Impacts and Their Causes	For operational areas with significant risk, identify adverse human rights impacts and verify the circumstances and root causes of the identified risks.
STEP 3 Assess	Assess the Significance of the Impacts	For the salient issues identified in STEP 1 (business area) and STEP 2 (occurrence process), score them in terms of severity × likelihood. Severity is scored by scale, scope and irremediability; likelihood is scored by country, industry and product risk.
STEP 4 Prioritize	Prioritizing the Most Significant Impacts for Disclosure	Map the salient issues scored in STEP 3, organize the impacts, and determine the priority issues for disclosure.
Salient Human Rights Issues to Prioritize ① Compliance with Core Labour Standards for High-Risk Commodities ② Fair and Ethical Recruitment, Employment and Occupational Safety and Health of Migrant Workers ③ Compliance with Core Labour Standards among Overseas Wood-Related Suppliers		

Human Rights Due Diligence

② Assessing and Identifying Adverse Impacts (Assessment and Identification Process for Salient Human Rights Issues)

Taking into account the Oji Group's specific circumstances, we assessed and identified our salient human rights issues through the following process and prioritized adverse human rights impacts based on their significance.



1. Understand the Organization's Context

With paper manufacturing and wood-related businesses as our primary business domains, we have identified the following material human rights issues based on sector, products/services, region, and company-specific risks.

•	Establishment of a safe and healthy working environment (technical intern trainees)
•	Environmental protection around mills/factories
•	Harassment
•	Establishment of a safe and healthy working environment (migrant workers)
•	Fair and ethical recruitment (migrant workers)
•	Engagement with local communities and Indigenous Peoples
•	Compliance with Core Labour Standards for high-risk commodities
•	Compliance with Core Labour Standards among overseas wood-related suppliers
•	Conflict-affected and high-risk areas
•	Establishment of a Grievance Mechanism

2. Identifying Adverse Human Rights Impacts and Their Causes

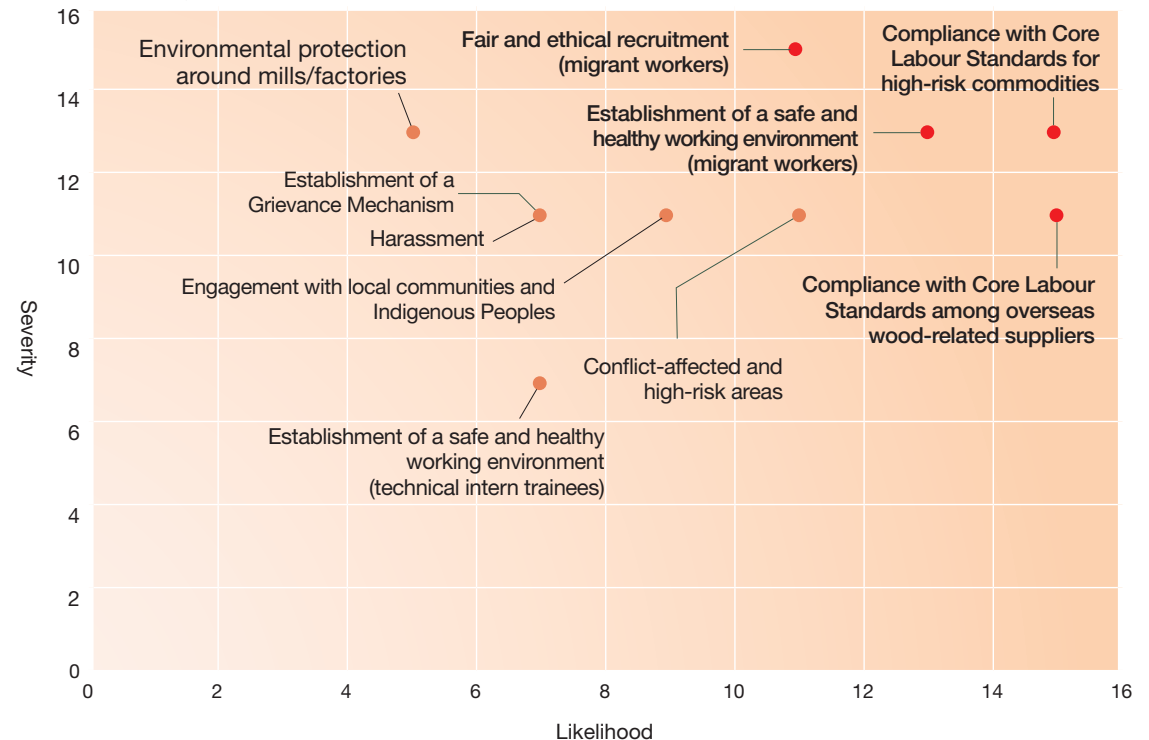
Actual and potential adverse human rights impacts are examined across Group companies (domestic and overseas), suppliers, and other business relationships.

3. Assess the Significance of the Impacts

Potential adverse human rights impacts for each stakeholder are scored based on severity (scale × scope × irremediability) × likelihood (country, industry, and product risks).

4. Prioritization of Impacts

Mapping by Severity × Likelihood



Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Conducting Human Rights Assessments)

The Oji Group continuously conducts various assessments to cease, prevent, and mitigate adverse impacts, while identifying actual adverse impacts and preventing potential adverse impacts from occurring.



Corrective Measures in Human Rights Assessments (FY2022–FY2024)

The Oji Group conducted Human Rights Assessments covering consolidated companies and suppliers from FY2022 to FY2024. Each year, we identified potential human rights risks and carried out follow-up actions, including requesting corrective measures where necessary, at business sites and among suppliers. The results of these assessments for each fiscal year are summarized below.

	FY2022	FY2023	FY2024
	Assessed human rights and labor practices at consolidated companies and wood raw material suppliers.	Potentially high-risk business areas were identified, and target suppliers were selected through screening based on METI's Reference Material on Practical Approaches for Business Enterprises to Respect Human Rights in Responsible Supply Chains.*	As in FY2023, high-risk business areas were identified and assessed.
Target	Consolidated companies (domestic and overseas): 157 Suppliers (overseas wood raw materials): 39	Suppliers (wood chips, wood fuel, starch/corn, wood products, PKS, and hemp): 62	Suppliers (wood chips, wood products, starch, PKS, hemp, chemicals, etc.): 58
Response rate	Consolidated companies 96.8% , Suppliers 100%	80.6%	65.5%
Results	- No actual human rights risks were identified. - Potential human rights risks were identified at 5 companies. - Unclear human rights management framework and responsible personnel: 3 companies - Unclear communication of grievance channels and responsible personnel: 2 companies	- No actual human rights risks were identified. - Potential human rights risks were identified in the following seven areas (policy dissemination, governance structure and responsibilities, remedy mechanisms, prohibition of child labor and forced labor, appropriate wages, freedom of association, occupational safety and health)	- No actual human rights risks were identified. - Potential human rights risks were identified in the following area: communication of grievance and consultation channels.
Corrective measures	- Clarified the human rights governance framework and responsibilities: 3 companies - Strengthened awareness of grievance channels and clarified responsibility: 2 companies	Suppliers with identified gaps in the above areas were requested to implement improvements. Confirmation of corrective actions was subsequently received from 3 companies.	As a potential human rights risk area, particular attention was given to verifying the dissemination of grievance and consultation channels.

* https://www.meti.go.jp/policy/economy/business-jinken/jitsumusansyou_en.pdf

Human Rights Assessment in Conflict-Affected Areas (FY2023)

For human rights assessments of suppliers in conflict-affected areas in Southeast Asia, we consulted with local Group companies and considered input from external experts and third-party organizations. Based on these discussions, assessments were conducted through our Group companies in the region.

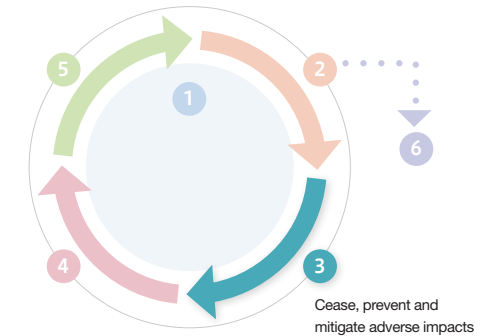
Human rights due diligence results (FY2022–FY2024)

https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/

Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Supplier Sustainability Surveys)

Aligned with the Environmental Action Program, which calls for legally compliant procurement that takes environmental and social considerations into account, we have conducted sustainability surveys of major suppliers since FY2020.



Supplier Sustainability Survey (FY2020–FY2024)

As the Oji Group's business and supply chain become increasingly global, sustainability factors—such as consideration for the environment, the working environment, and human rights—are more important than ever. This calls for risk management and improvement requests grounded in an accurate understanding of actual conditions, together with procurement activities that reflect them.

In addition, in light of social conditions, the Environmental Action Program 2030 incorporates a commitment to “conducting procurement that gives consideration to the environment and society, in addition to legal compliance, through supplier risk assessment,” in order to safeguard and strengthen corporate sustainability and stakeholder trust. Since FY2020, we have conducted questionnaire-based sustainability surveys of major suppliers. In FY2024, using the survey platform of the third-party provider Asuene Inc., we conducted a questionnaire survey that references authoritative international standards such as the UN Human Rights Council's “Guiding Principles on Business and Human Rights.”

Where the survey identifies compliance violations or similar issues, we engage in dialogue with the supplier and request improvement; if no improvement is made, we suspend procurement from that supplier.

Major suppliers

Suppliers accounting for the top 75% of the Oji Group's transaction value

Approx. 1,000 companies

■ Overview of Survey Results (FY2020–FY2024)

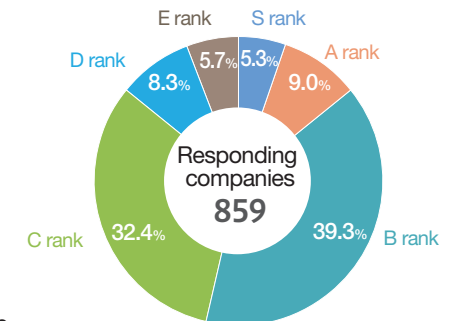
The cumulative total from FY2020 through FY2024 is 1,185 companies, with 859 responding suppliers, for a response rate of approximately 72%. The overall average score across eight ESG items is 482 points out of 800, or approximately 60% of the maximum score. In the FY2024 survey, 14 companies were rated D and none were rated E.

■ Follow-up After the Survey

In response to the survey results, we provide follow-up guidance to encourage suppliers to comply with and implement the items set out in the Oji Group Sustainability Action Guidelines for Supply Chains, and we continually improve this process.

In FY2024, we reviewed responses and requested improvements from 17 of the surveyed suppliers. In addition, since FY2024, we have held briefings on the survey results as part of capacity-building for major suppliers that participated in the survey. At these briefings, we share response trends and key points regarding questions on environmental and social issues—such as GHG emissions, respect for human rights, and occupational safety and health—and work to deepen suppliers' understanding of these topics. Going forward, we will continue to survey major suppliers and increase response rates.

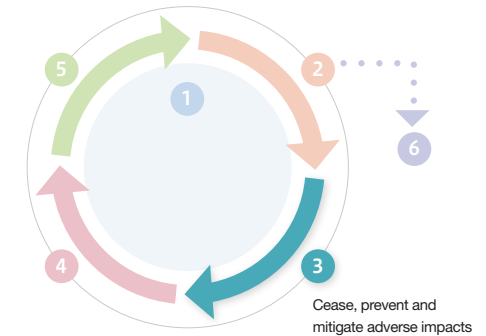
Distribution by Score Rank



Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Integrated Human Rights and Environmental Sustainability Survey)

Human rights and environmental risks are often interconnected. To address overlaps and avoid potential blind spots in separate assessments, from FY2025 we integrated the surveys into the single Supplier Sustainability Survey, covering both human rights and the environment.



Initiatives for Salient Human Rights Issue ①

Supplier Sustainability Survey (FY2025)

Previously, we conducted a “Human Rights Assessment” to identify risks in the human rights area and a “Supplier Survey” to identify risks in the environmental area. From FY2025, we unified them into the “Supplier Sustainability Survey” and use it to assess actual conditions across the supply chain from both human rights and environmental perspectives.

In FY2025, focusing on suppliers of paperboard, starch, hemp and other items—including high-risk commodities that we consider salient human rights issues—we obtained responses from 153 out of 180 companies. The percentages of companies in each score rank are shown in the chart on the right.

[Supplier Sustainability Survey Overview]

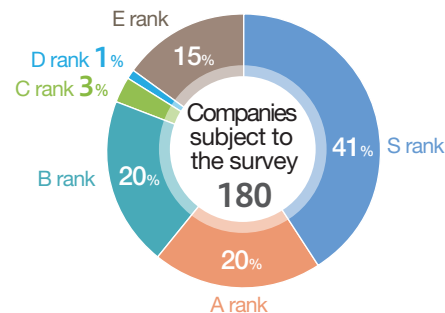
○Target: Domestic and overseas suppliers (paperboard, starch, hemp, etc.)

○Responses: 153 out of 180 companies (response rate 85%)

Furthermore, we held a results briefing for participating suppliers as capacity-building training, providing an overall summary of survey results and sharing information on business and human rights—with 60 companies participating.

Based on the survey results, we plan to conduct follow-up activities to encourage compliance with and implementation of the Oji Group Sustainability Action Guidelines for Supply Chains.

Score Distribution (including non-respondents as rank E)



Initiatives for Salient Human Rights Issue ③

Human Rights and Environmental Due Diligence for Key Suppliers

Based on the results of the Supplier Sustainability Survey, the Oji Group identifies key suppliers for due diligence and works to mitigate adverse impacts.

■ Identification of Key Suppliers

We established a process for identifying and assessing human rights and environmental risks across the entire supply chain and selecting high-risk key suppliers, referencing GRI 1, GRI 3 and applicable topic-specific standards. Following this process, we prioritized suppliers and identified “wood raw material suppliers” as key suppliers.

■ Conducting Due Diligence with Wood Raw Material Suppliers

Beginning in 2026, in collaboration with the wood raw material procurement division, we have asked target wood raw material suppliers to complete a “Human Rights Due Diligence Confirmation Form” during traceability surveys.

[Human Rights Due Diligence Confirmation Form—Overview (February–June 2026)]

○Target: Domestic and overseas wood (chip) and pulp suppliers.

○Responses: Overseas chip suppliers: 29

Domestic chip suppliers: 329

Pulp suppliers: 25

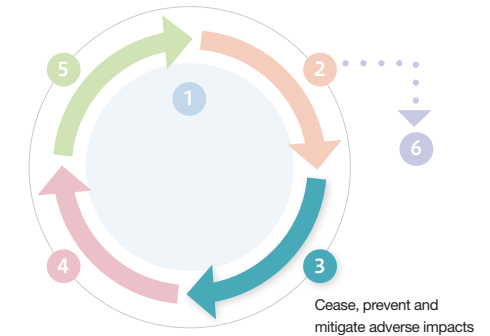
Going forward, we plan to conduct follow-up assessments with suppliers as necessary.

Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Human Rights Education in Malaysia—FY2025)

Initiatives for Salient Human Rights Issue ②

To address the issues identified through the FY2024 assessment (see p.20 of this report), we launched a human rights training program for HR personnel at our Malaysian operating companies.



From FY2025, we concluded a partnership agreement with the International Organization for Migration (IOM), a third-party organization, and commenced initiatives to build a framework for remediating, mitigating and preventing risks to migrant workers in Malaysia.

[Target and Purpose]

○**Target:** HR personnel from Group companies operating production sites in Malaysia.

○**Purpose:** Through human rights education, to build an understanding of the vulnerabilities specific to migrant workers and a shared understanding of how to reduce those vulnerabilities.

Workshop Content

Date	Work Plan	Content and Purpose	Hours	Participants
30 Jul. 2025	Kick-off meeting	Sharing of common vision and objectives (hybrid)	3 hours	15
Aug. 2025	Assessment of knowledge, skills, and understanding	Confirmation of each company's status by questionnaire	—	—
Aug.–Sep. 2025	E-learning	Recruitment and employment of migrant workers	1.5 hours	60
24 Sep. 2025	Thematic briefing seminar	Risks affecting migrant workers and management approaches	2 hours	47
4 Nov. 2025	Post-Training Survey and Analysis	Post-test and satisfaction survey by questionnaire	2 hours	37
29 Jan. 2026	Reflection workshop on the e-learning and seminars	Interactive workshop (in person)	6 hours	26



Kick-off meeting



Reflection workshop



Reflection workshop

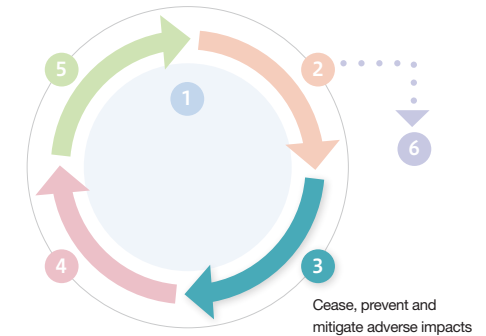
First-Year Results and Next Steps

Starting with the kick-off, the first year focused on capacity building — strengthening organizational and individual capabilities, skills and systems through e-learning and seminars. At the in-person reflection workshop, specific issues at each company were shared. In FY2026, we will create opportunities for mutual learning among our Malaysian companies, continue capacity building, and conduct programs that further deepen understanding of the fair and ethical recruitment and employment of migrant workers.

Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Ongoing Implementation of Human Rights Education)

The Oji Group provides human rights education on an ongoing basis, recognizing that understanding the Oji Group Human Rights Policy and enhancing human rights awareness are essential to advancing respect for human rights across all areas of our business.



Human Rights Education for Management-Level Employees

The Oji Group provides human rights training on an ongoing basis for management-level employees to enhance understanding of business and human rights. The completion rate of this training is included as a KPI under the Oji Group's Sustainability Materiality.

Education and Dissemination https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/#hr_07

Number of Participants and Completion-Rate Trends

	FY2022	FY2023	FY2024	FY2025
Program	① Human Rights from a Global Perspective ② Preventing Power Harassment through Assertive Responses	① Human Rights Initiatives Linked to Corporate Value ② Fundamentals of Risk Management in Business and Human Rights	Risk Management Practices in Business and Human Rights	UN Global Compact Labour Principles—“Decent Work and the Advancement of Human Rights” (Modules 1 & 2)
Duration	60 min	50 min	30 min	50 min
Total participants	2,566	2,547	2,647	2,547
Completion rate*	95.6%	94.3%	95.4%	88.1%

* Calculated based on the target companies (25 companies, including those with 301 or more employees, lead operating companies, and Corporate Management Group companies).

ESG Data: Human Rights Education

<https://www.ojiholdings.co.jp/en/sustainability/esg/index.html#social09>

Executive Seminar (FY2025)

We conducted a seminar for executives on human rights and corruption risks that should be assessed as part of M&A due diligence. An external expert provided insights into examples of human rights and bribery risks in Asian countries, as well as approaches to identifying risks and conducting due diligence in M&A transactions.

Human Rights Training for Procurement Personnel (FY2023)

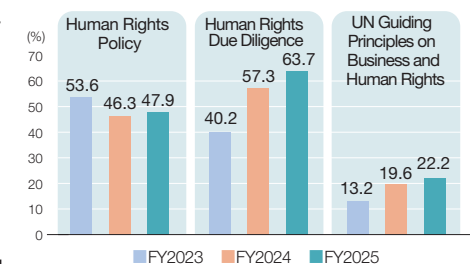
Prior to human rights assessments, we conducted human rights training for procurement personnel who engaged directly with suppliers through the assessments. A total of 212 procurement personnel from Group companies participated in the same program as the management training and learned about the impact of human rights risks on business activities.

Effect of Training

Post-training survey results indicate that understanding levels have improved overall across all training topics. However, the proportion of participants who reported that they “fully understand” the Oji Group Human Rights Policy has remained relatively unchanged, suggesting that further efforts are needed to deepen understanding. Going forward, we will continue to enhance our education programs with a focus on improving not only awareness but also the depth and quality of understanding.

Effect of Human Rights Training

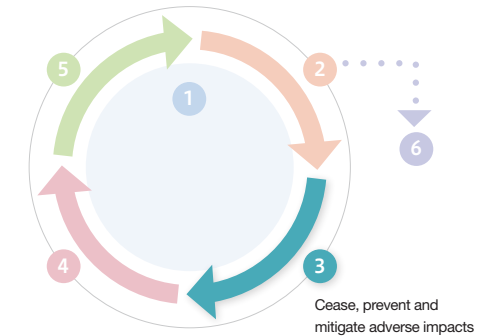
(% of respondents answering that they “fully understand / understand well”)



Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Rights of Indigenous Peoples—Respect for Local Culture)

Indigenous Peoples are among the groups that may be particularly vulnerable to adverse human rights impacts and therefore require particular attention in corporate activities.



Aligned with the “Oji Group Human Rights Policy,” the Oji Group respects the principles set out in international human rights instruments, including the “United Nations Declaration on the Rights of Indigenous Peoples” and “Free, Prior and Informed Consent (FPIC).” In addition, the “Oji Group Behavior Standard” provides that, as a member of the international community, we respect the culture, customs and values of each country and region and work sincerely—hand in hand with the people of each country—for the development of our business.

As we advance our global activities, and as part of our respect for human rights, in business operations in areas where Indigenous Peoples live, we recognize their unique culture and history and give due consideration to local laws and internationally recognized rights. In addition, we have established a Grievance Mechanism that ensures access for local residents and Indigenous Peoples seeking consultation or raising grievances.



Japan

Agreement with the Biratori Ainu Association and Biratori Town

Within the Oji Group’s company-owned forests in Biratori Town, Hokkaido, there are sites of cultural and spiritual significance, including Cinomisir, a rocky mountain revered by the Ainu people, as well as areas that support local views of nature and traditional culture. To preserve and promote the value of this area, we engaged in ongoing dialogue with the Biratori Ainu Association and Biratori Town. In 2017, the three parties entered into an agreement aimed at conserving a company-owned forest with a cultural landscape, while using it to preserve and promote Ainu culture and foster harmonious coexistence.



Australia

Ensuring Access for Indigenous Peoples in Plantation Areas

At Australian Plantation Forests Pty Ltd (APFL) and in plantation areas from which wood raw materials are procured, we respect sites of cultural significance to Aboriginal Peoples, including burial grounds and locations used for traditional ceremonies, and ensure continued access to these areas.

In addition, as some areas scheduled for harvesting may be registered as protected sites, we conduct inquiries and verification with the relevant government authorities prior to harvesting activities.



Brazil

Engagement with Local Communities

Celulose Nipo-Brasileira SA (CENIBRA), recognizing its responsibility as a major employer in the 54 municipalities where it operates, positions “building sustainable relationships with local communities” as a material issue and undertakes the following initiatives:

- Partnership with Indigenous Communities** Targeting communities located within 2 km of forest management areas, CENIBRA gathers socio-economic data and conducts interviews with residents, contributing to a better understanding of local characteristics and the strengthening of social networks. [FY2025 results] 293 communities identified (Indigenous and Quilombola communities: 60; local communities: 161; development-target communities: 72)
- Dialogue and Engagement Based on the FPIC Process** Based on mutual respect, ongoing engagement with communities is conducted through initiatives such as “Talk to CENIBRA” (grievance and feedback channel) and “Stakeholder Dialogue” events. In 2025, no case of violation of the rights of Indigenous Peoples or traditional communities was identified, demonstrating that the FPIC-aligned processes are functioning effectively. [FY2025 results] Community engagement conducted across all forest operations (100%); 1,047 dialogue events; 41,703 participants
- Fair Benefit-Sharing Mechanisms Through CENIBRA Institute** CENIBRA Institute has operated social investment mechanisms for more than two decades, delivering fair benefit sharing through community-led partnerships. CENIBRA / CENIBRA Institute carries out projects with the Gerú Tucunã Pataxó Indigenous community focused on cultural valorization and income generation through beekeeping, fish farming, and a native species seedling nursery.

CENIBRA Sustainability Report 2025 (p.52-55)

https://www.cenibra.com.br/wp-content/uploads/2026/05/2025_Sustainability_Report.pdf

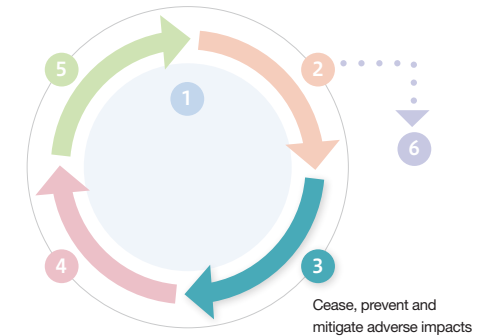
Initiatives to Address Key Human Rights Issues: Engagement with the local community

https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/#rhr_06

Human Rights Due Diligence

③ Ceasing, Preventing and Mitigating Adverse Impacts (Stakeholder Engagement)

To enhance human rights literacy, strengthen sensitivity to human rights risks, and improve the effectiveness of our human rights initiatives, we actively gather information through participation in seminars and engage in dialogue with stakeholders.



Active Participation in External Seminars

To deepen expertise in sustainability-related issues, the Corporate Sustainability Department actively participates in working groups and subcommittees of the Global Compact Network Japan (GCNJ).

FY	Working groups
FY2022	Human Rights Education; Human Rights Due Diligence (HRDD)
FY2023	Supply Chain; Environmental Management; HRDD; ESG; Reporting Research; Circular Economy
FY2024	Supply Chain; Environmental Management; HRDD; Anti-Corruption; ESG; Reporting; Circular Economy
FY2025	Supply Chain; Environmental Management; HRDD; SDGs; ESG; CSV
FY2026	Supply Chain; HRDD; Anti-Corruption; SDGs; ESG

Participation in Specialist Development Programs

One sustainability officer participated in the first cohort (October 2023 – February 2024) of the “Program for Developing In-house Specialists for Respecting International Human Rights and Labour Standards,” jointly hosted by the ILO Office for Japan and the Global Compact Network Japan (GCNJ).

■ “Developing In-house Human Rights Due Diligence Specialists”—ILO and GCNJ Training Program (International Labour Organization)

<https://www.ilo.org/ja/resource/news/>

Stakeholder Engagement

Two sustainability officers participated in a roundtable dialogue session with the Walk Free Foundation, an international human rights organization based in Australia. The session explored the latest global developments in business and human rights, including the impacts of supply chain issues on workers’ rights, and provided an opportunity for broad exchanges of views across a range of industries.

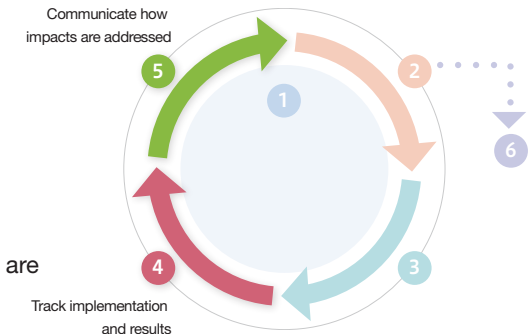


Walk Free Foundation Roundtable Dialogue Session—April 2026

Human Rights Due Diligence

④ Tracking Implementation and Results (Vulnerable Stakeholders: Technical Intern Trainees) ⑤ Communicating How Impacts Are Addressed

As part of our assessment of potential human rights risks, we engaged in dialogue with domestic technical intern trainees, who are considered a vulnerable stakeholder group, to better understand their working and living conditions.



1. Risk Identification and Assessment (Assessment of Working Conditions for Foreign Workers in Japan)

Since FY2022, the Oji Group has conducted surveys of 92 domestic consolidated companies to assess the employment status of foreign workers (including technical intern trainees and dispatched workers) and compliance with relevant laws and regulations. No issues related to legal compliance or working conditions were identified among the 23 companies employing foreign workers.

2. Interviews with Vulnerable Stakeholders (Technical Intern Trainees)—FY2022

Although no significant risks were identified through the human rights assessments, METI's Guidelines on Respecting Human Rights in Responsible Supply Chains note that foreign nationals, women, children, persons with disabilities, Indigenous Peoples and other groups are often placed in vulnerable situations. Accordingly, interviews were conducted by an external expert organization, Caux Round Table Japan (CRT Japan), with technical intern trainees at Oji Packaging, an Oji Group company.

○Survey year: FY2022

○Participants: 8 technical intern trainees at Oji Packaging

■ Report: “Oji Holdings – Results of Interviews with Foreign Workers”

https://www.ojiholdings.co.jp/en/uploads/sustainability/docs/results_of_interviews_with_foreign_workers_en.pdf

3. Prevention and Mitigation (Survey Results)

No significant issues were identified regarding working hours, wages, health and safety, or communication. The survey confirmed that a strong relationship of trust had been established.

4. Tracking the Effectiveness of Measures

1) Sharing Good Practices and Areas for Improvement Across the Group (FY2022)

Based on advice from CRT Japan, the results of these interviews were shared across the Group as a best practice. In addition, working practices at four Group companies employing technical intern trainees were reviewed. While conditions were generally satisfactory, it was found that some workplaces provided payslips and workplace safety signage only in Japanese. Areas for improvement were shared with the relevant companies, and their plans for corrective action were confirmed.

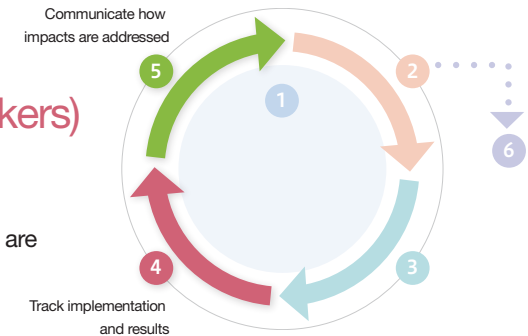
2) Introduction of a Prior-Notification System (From FY2026)

As the Oji Group expects the number of technical intern trainees and Specified Skilled Workers employed across the Group to increase in the future, a prior-notification system for their employment was introduced in FY2026 as part of efforts to strengthen the management framework for foreign workers.

Human Rights Due Diligence

④ Tracking Implementation and Results (Vulnerable Stakeholders: Migrant Workers) ⑤ Communicating How Impacts Are Addressed

As part of our assessment of potential human rights risks, a third-party organization conducted interviews with migrant workers—who are considered a vulnerable stakeholder group—at our Malaysian operating company.



1. Risk Identification and Assessment (Assessment of Potential Human Rights Risks)

To assess the recruitment, employment, working conditions, and living conditions of migrant workers—who are considered vulnerable stakeholders under the UN Guiding Principles on Business and Human Rights—we conducted an assessment at our Malaysian operating company through a third-party organization, the International Organization for Migration (IOM). The assessment identified potential human rights risks and provided recommendations for strengthening the management of migrant workers.

[Survey Overview]

- **Period:** October 2024 – February 2025
- **Method:** Questionnaires and interviews based on IOM guidelines and tools (two on-site assessments)
- **Participants:** Workers from Bangladesh, Myanmar, and Nepal

2. Prevention and Mitigation (Key Findings and Consideration of Improvement Measures)

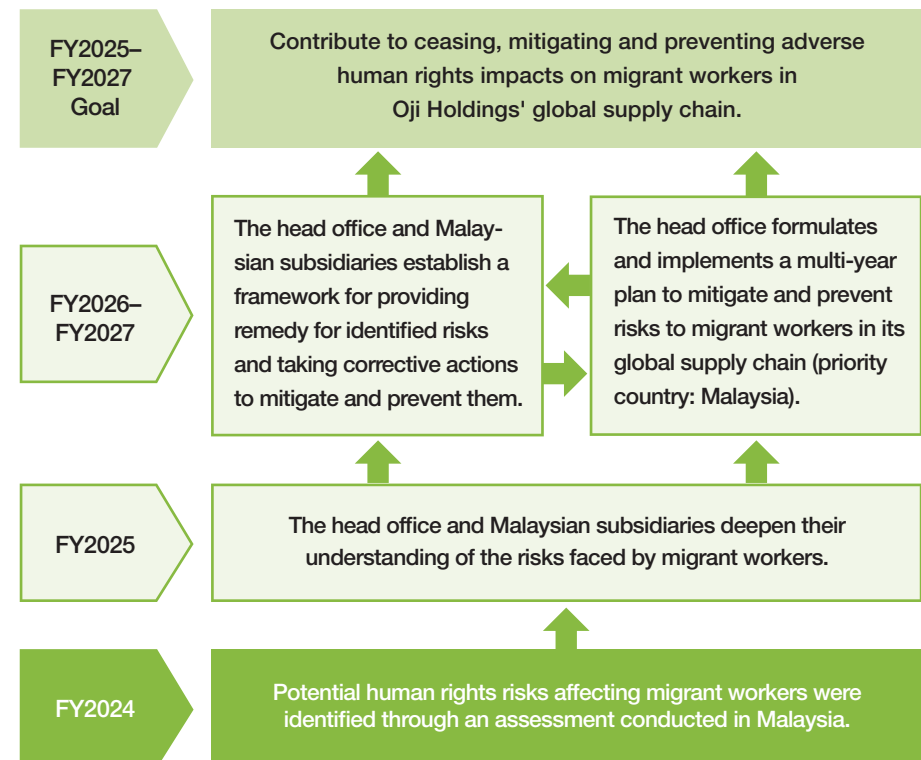
The assessment highlighted that gaps between international norms and domestic laws were a root cause of the issues. In response to these findings, we considered appropriate improvement measures.

3. Tracking the Effectiveness of Measures (Reporting and Development of Improvement Measures)

Following the submission of the assessment report by the third-party organization, the results and proposed improvement measures were reported to the Board of Directors of Oji Holdings.

For migrant workers, who are considered a vulnerable stakeholder group under the UN Guiding Principles on Business and Human Rights, the Oji Group entered into a multi-year partnership agreement with a third-party organization in Malaysia, where the Group has a significant operational presence, to implement measures aimed at mitigating human rights risks (see p.15 of this sheet).

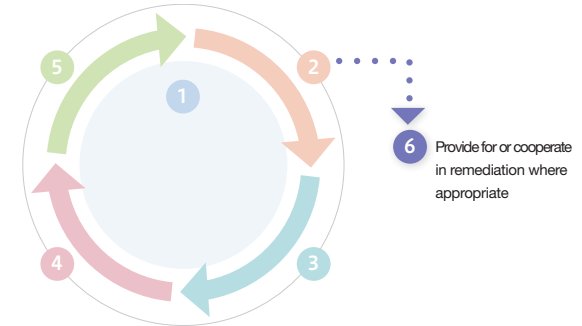
Work Plan for Mitigating Human Rights Risks (FY2025–2027)



Human Rights Due Diligence

⑥ Providing for or Cooperating in Remediation (Building and Operating the Grievance Mechanism)

Under the UN Guiding Principles on Business and Human Rights, “Access to Remedy” is recognized as the third pillar, alongside the “State Duty to Protect Human Rights” and the “Corporate Responsibility to Respect Human Rights.”



Establishing and Operating a Consultation and Grievance Channel on Business and Human Rights Accessible to All Stakeholders

The Oji Group receives consultations and grievances through the non-judicial dialogue-and-remedy platform—aligned with the UN Guiding Principles—provided by the Japan Center for Engagement and Remedy on Business and Human Rights (JaCER), a general incorporated association that professionally supports and advances grievance handling for its member companies. The platform covers a broad range of responsible business conduct issues (including anti-corruption and conduct and ethics related to the environment and nature) and accepts anonymous concerns and grievances from any stakeholder in Japan and overseas, including business partners and suppliers, local communities, Indigenous Peoples and migrant workers.

■ Consultation and Reporting Channel on Human Rights Matters

https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/#rhr_04

1. Grievance Mechanism Process Using JaCER

- The Oji Group reviews and verifies the content of reported cases via JaCER.
- For cases determined to be within scope, JaCER exchanges information with the reporter and analyzes the case; the Oji Group receives this information and engages in dialogue with the reporter to resolve the case.
- The reporting form supports 33 languages (see below).
- Grievance cases received and handled by JaCER are made public on the JaCER website in a manner that ensures the anonymity of the reporter and the relevant company.

[Reporting Form Supported Languages—33 languages]

Japanese, English, Chinese, Korean, Thai, Vietnamese, Portuguese, Spanish, French, German, Italian, Indonesian, Filipino, Malay, Hindi, Dutch, Burmese, Nepali, Polish, Bengali, Khmer, Czech, Arabic, Danish, Hungarian, Russian, Slovak, Turkish, Tamil, Swedish, Mongolian, Swahili, Sinhala.

2. FY2025 Reporting Record

The Oji Group joined JaCER in February 2025 and commenced full-scale operation of the Grievance Mechanism. In FY2025, a total of seven reports were received. The number of reports and the corrective measures taken in response to each case are disclosed on our website. (To protect personal information, detailed information on case content is not disclosed.)

■ ESG Data: Japan Center for Engagement and Remedy on Business and Human Rights (JaCER)—Number of Reports and Consultations

<https://www.ojiholdings.co.jp/en/sustainability/esg>

■ List of Reported Cases

https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/#rhr_04

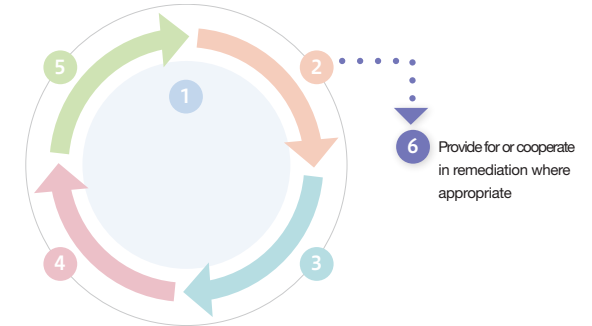
3. Behavioral Change and Improvements Prompted by Reports

Through investigations of reported cases and dialogue with the parties concerned, areas requiring improvement have been identified in relation to the underlying causes of the issues, leading to concrete improvements such as behavioral change and the review of systems and processes.

Human Rights Due Diligence

⑥ Providing for or Cooperating in Remediation (Building and Operating the Grievance Mechanism)

Following the introduction of the Grievance Mechanism, we established operational management rules and have conducted awareness-raising activities on an ongoing basis.



4. Establishment of the Group Human Rights Grievance Mechanism Operation and Management Regulations

To ensure the effective operation of the Grievance Mechanism, we established the Group Human Rights Grievance Mechanism Operation and Management Regulations.

5. Addition of “Human Rights Risk” to the “Group Risk Management Regulations”

Together with the establishment of the operation and management regulations, we added “human rights risk” to the “Group Risk Management Regulations.”

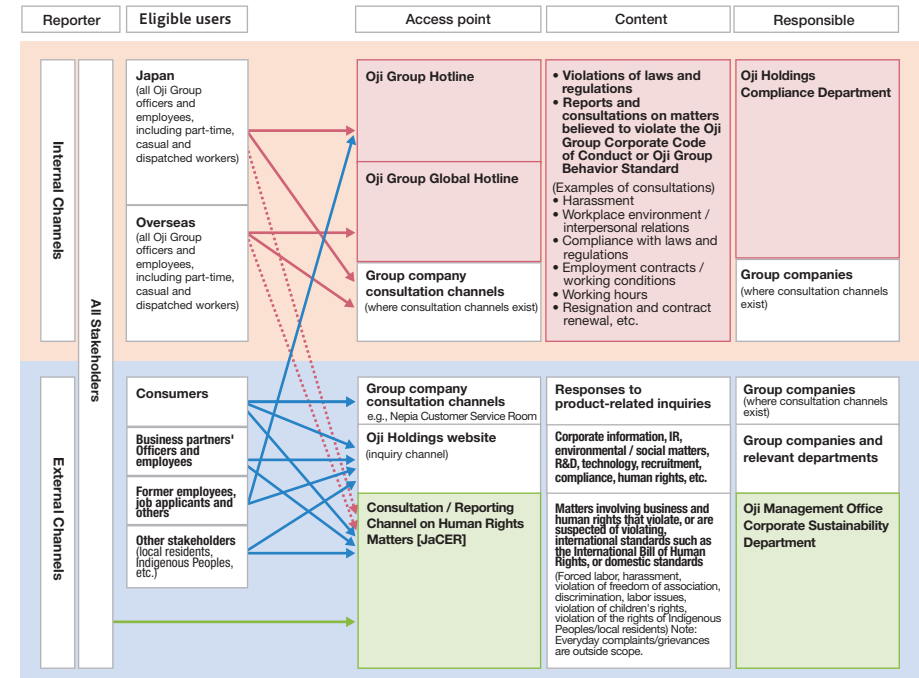
6. Continuous Awareness-Raising Efforts

To raise awareness of the consultation and grievance channel on business and human rights, we prepare and distribute a quarterly “JaCER Newsletter” throughout the Group. In addition to providing information on how to access the channel, we regularly share information on the Grievance Mechanism. As a result of these awareness-raising efforts, awareness of JaCER increased from 65% in FY2024 to 78% in FY2025. (Verification method: Calculated from responses to the question “Do you know JaCER?” in the post-training questionnaire for management-level human rights education.)



7. Oji Group Consultation Channels

Beyond JaCER, the Oji Group has established systems to receive consultations—including on human rights violations—from a range of stakeholders.



Direction of Future Initiatives



Specific Future Initiatives

Under the UN Guiding Principles on Business and Human Rights, “Human Rights Due Diligence” is defined as a “process” through which companies identify, prevent, mitigate and account for how they address adverse impacts on human rights. This process must be continuously implemented.

In 2027, the Taskforce on Inequality and Social-related Financial Disclosures (TISFD) is expected to establish a new international framework for companies and financial institutions to assess the relationship between social issues (such as human rights and inequality) and their financial risks. Engagement with social issues, including respect for human rights, is expected to grow further in importance.

The Oji Group places respect for human rights at the core of its management and sustains initiatives to ensure that adverse impacts do not occur and to appropriately address them when they do.



Continuous Review of Salient Human Rights Issues

In response to changes in the business environment and social conditions, we continuously review our salient human rights issues. The identification and assessment process covers the Oji Group’s own operations and supply chain, and we are working to strengthen internal systems to deepen understanding of salient human rights issues across relevant departments.



Creation of a Fair Recruitment Guideline for Migrant Workers in Malaysia

As part of our human rights education initiatives in Malaysia, we are developing a Fair Recruitment Guideline for Migrant Workers in collaboration with a third-party organization. Aligned with international business and human rights standards, the guideline aims to foster a shared understanding of fair and ethical recruitment and support a consistent approach to its implementation across our Malaysian operating companies.



Seminar on the Introduction of the Employment for Skill Development System

The new Employment for Skill Development System, which will replace Japan’s Technical Intern Training Program, is scheduled to come into force on 1 April 2027. In preparation for the new system, we plan to conduct seminars for Group companies that currently employ technical intern trainees or may employ workers under the Employment for Skill Development System in the future.



“AI, Technology, and Human Rights” / “Environment and Human Rights”

Under the National Action Plan on Business and Human Rights (NAP) revised in December 2025, “AI, Technology, and Human Rights” and “Environment and Human Rights” were identified as priority thematic human rights issues. From FY2025, we have commenced due diligence that considers both human rights and environmental risks, while continuing to monitor and engage on the balance between AI innovation and responsible risk management.

Reference: “Business and Human Rights” Considered from Perspective of People (Yusuke Yukawa, Yuhikaku; provisional translation of the Japanese title).

Direction of Future Initiatives—Expert Review



Junko Watanabe

Partner, Nishimura & Asahi

Profile

Her practice focuses on the full range of corporate sustainability matters, including business and human rights, responsible supply chain management, and sustainability disclosure and governance. Working in collaboration with international organizations, industry associations, and civil society organizations, she advises Japanese companies on formulating human rights policies, conducting human rights and environmental due diligence, establishing and operating grievance mechanisms, and responding to domestic and international laws and regulations relating to human rights and the environment. She serves as a member of the Industrial Structure Council of the Ministry of Economy, Trade and Industry (METI) and as a Managing Member of the Business and Human Rights Lawyers Network in Japan. She has received awards and recognitions in Japan and internationally, including in the “Business and Human Rights” category of the Nikkei Lawyer Rankings, the Business & Human Rights Law category of Chambers (UK), Thomson Reuters Stand-out Lawyers, and Asian Legal Business Young Lawyer of the Year 2025.

Building on Early Progress: Turning Challenges and Lessons into Action

As the Oji Group’s first Human Rights Report, this report is particularly significant because it systematically presents the Group’s approach to Human Rights Due Diligence and the progress of its initiatives in alignment with the United Nations Guiding Principles on Business and Human Rights (UNGPs). In particular, given the characteristics of a business rooted in forest resources, the Group has identified salient human rights issues for the Oji Group—including the rights of Indigenous Peoples and local communities, migrant workers, and labor issues associated with high-risk commodities—and translated them into concrete initiatives, such as collaboration with Group companies, supplier surveys, and the establishment of a Grievance Mechanism. This is particularly noteworthy.

It is also encouraging to see that, from FY2025, the Group has integrated its human rights and environmental assessments into a single Sustainability Survey. In businesses that are closely connected to forest resources and local communities, impact on human rights and the environment are often interrelated. The Group’s efforts to address these issues in an integrated manner demonstrate an approach that is likely to become increasingly important in corporate management going forward.

Because new themes continually emerge internationally in the field of human rights, and because the risk landscape is inherently dynamic as it concerns people, it is important that these initiatives continue to evolve and deepen over time.

Going forward, more detailed disclosure is expected regarding how the opinions and insights gained through stakeholder dialogue have been reflected in actual measures and decision-making. In addition, further disclosure on the new insights and challenges that have emerged from integrating human rights and environmental initiatives would be welcome and could contribute to the continued development of these efforts. Furthermore, with respect to the operation of the Grievance Mechanism through JaCER, the effectiveness of these initiatives would be conveyed more clearly through disclosure of the organizational challenges and lessons identified from reporting trends, as well as how these insights have contributed the review of salient human rights issues, the strengthening of preventive measures, and tangible outcomes.

This report is an important starting point for the Oji Group’s management grounded in respect for human rights. I hope that, in the years ahead, by continuously communicating not only the content of each year’s initiatives but also the specific challenges identified, and the lessons learned through them, the Oji Group’s efforts to respect human rights will continue to deepen and develop into an even more effective approach.

Appendix 1) UN Guiding Principles Reporting Framework Index

In preparing this Human Rights Report, the Oji Group has referred to the UN Guiding Principles Reporting Framework.

The table below maps the items of the Framework to the pages of this report where the relevant information is presented.

Section of the Framework				Pages
Part A Governance of Respect for Human Rights	A1	Policy Commitment	A1.1 How has the public commitment been developed?	7,27
			A1.2 Whose human rights does the public commitment address?	7,27
			A1.3 How is the public commitment disseminated?	18
	A2	Embedding Respect for Human Rights	A2.1 How is day-to-day responsibility for human rights performance organized within the company, and why?	5
			A2.2 What kinds of human rights issues are discussed by senior management and by the Board, and why?	5
			A2.3 How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions?	7,19,22
			A2.4 How does the company make clear in its business relationships the importance it places on respect for human rights?	7-8,13-14,22,27-28
			A2.5 What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	18
Part B Defining the Focus of Reporting	B1	Statement of Salient Issues	B1 State the salient human rights issues associated with the company's activities and business relationships during the reporting period.	10-11
	B2	Determination of Salient Issues	B2 Describe how the salient human rights issues were determined, including any input from stakeholders.	10-11
	B3	Choice of Focal Geographies	B3 If reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	10-11
	B4	Additional Severe Impacts	B4 Identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	14
Part C Management of Salient Human Rights Issues	C1	Specific Policies	C1.1 How does the company make clear the relevance and significance of such policies to those who need to implement them?	7-8,12-14,27-28
	C2	Stakeholder Engagement	C2.1 How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so?	8,12-14
			C2.2 During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	14-17
			C2.3 During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	—
	C3	Assessing Impacts	C3.1 During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	—
			C3.2 During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	—
	C4	Integrating Findings and Taking Action	C4.1 How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions?	21-22
			C4.2 When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	21-22
			C4.3 During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	21-22
	C5	Tracking Performance	C5.1 What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	21
	C6	Remediation	C6.1 Through what means can the company receive complaints or concerns related to each salient issue?	21-22
			C6.2 How does the company know if people feel able and empowered to raise complaints or concerns?	21-22
			C6.3 How does the company process complaints and assess the effectiveness of outcomes?	21-22
			C6.4 During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?	21-22
			C6.5 During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	21-22

Source: UN Guiding Principles Reporting Framework <https://www.ungpreporting.org/>

Appendix 2) GRI Standards Content Index

Statement of use: Oji Group has reported the information cited in this GRI content index for the period from April 1, 2025 to March 31, 2026 with reference to the GRI Standards.

We are also reporting on certain activities for the fiscal years 2022–2024 and from April 2026 onward.

■ **GRI 1 used:** GRI 1: Foundation 2021 ■ **Applicable GRI Sector Standards:** None

	GRI Standard	No.	Disclosure	Location
General Disclosures	GRI 2: General Disclosures 2021	2-1	Organizational details	—
		2-2	Entities included in the organization's sustainability reporting	—
		2-3	Reporting period, frequency and contact point	—
		2-4	Restatements of information	—
		2-5	External assurance	—
		2-6	Activities, value chain and other business relationships	2,8
		2-7	Employees	—
		2-8	Workers who are not employees	—
		2-9	Governance structure and composition	5
		2-10	Nomination and selection of the highest governance body	—
	GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	—
		2-12	Role of the highest governance body in overseeing the management of impacts	5
		2-13	Delegation of responsibility for managing impacts	5
		2-14	Role of the highest governance body in sustainability reporting	5
		2-15	Conflicts of interest	—
		2-16	Communication of critical concerns	16,21-22
		2-17	Collective knowledge of the highest governance body	—
		2-18	Evaluation of the performance of the highest governance body	—
		2-19	Remuneration policies	—
		2-20	Process to determine remuneration	—
		2-21	Annual total compensation ratio	—
		2-22	Statement on sustainable development strategy	2,3
		2-23	Policy commitments	7,27
		2-24	Embedding policy commitments	7,19,22,27-28
		2-25	Processes to remediate negative impacts	21-22
		2-26	Mechanisms for seeking advice and raising concerns	21-22
		2-27	Compliance with laws and regulations	—
		2-28	Membership associations	20
		2-29	Approach to stakeholder engagement	19-20
		2-30	Collective bargaining agreements	—
Material Topics	GRI 3: Material Topics 2021	3-1	Process to determine material topics	10-11
		3-2	List of material topics	6,11
		3-3	Management of material topics	12-17,21-22
Social	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	—
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—
		401-3	Parental leave	—
	GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	—
		403-1	Occupational health and safety management system	—
	GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	—
		403-3	Occupational health services	—

	GRI Standard	No.	Disclosure	Location
Social	GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation, and communication on occupational health and safety	15-16
		403-5	Worker training on occupational health and safety	15-16
		403-6	Promotion of worker health	—
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—
		403-8	Workers covered by an occupational health and safety management system	—
		403-9	Work-related injuries	—
		403-10	Work-related ill health	—
		404-1	Average hours of training per year per employee	17,18
	GRI 404: Training and Education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	17
		404-3	Percentage of employees receiving regular performance and career development reviews	—
	GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5
		405-2	Ratio of basic salary and remuneration of women to men	—
	GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	9,21-22,28
	GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4,12,27-28
	GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4,10-12,28
	GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4,10-12,16-17
	GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	18
	GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	17,21-22
	GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	19
		413-2	Operations with significant actual and potential negative impacts on local communities	11,12,19
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	8,13-14
		414-2	Negative social impacts in the supply chain and actions taken	12-14
	GRI 415: Public Policy 2016	415-1	Political contributions	—
	GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	—
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	—
	GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	—
		417-2	Incidents of non-compliance concerning product and service information and labeling	—
		417-3	Incidents of non-compliance concerning marketing communications	—
	GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	—

Appendix 3) Oji Group Human Rights Policy (Full Text)

The Oji Group recognizes respect for human rights as a global code of conduct and we have established the Oji Group Human Rights Policy as our basic stance on human rights. We remain committed to respecting human rights and the diverse values of individuals, as well as contributing to the realization of a society in which everyone can manifest their abilities to the fullest.

1. Basic Principles

We undertake initiatives to respect human rights in keeping with the Guiding Principles on Business and Human Rights endorsed by the UN Human Rights Council, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the ILO Tripartite Declaration of Principles concerning Multinational Enterprises. We also adhere to and respect international norms such as the International Bill of Human Rights (the Universal Declaration of Human Rights and International Covenants on Human Rights), the ILO Declaration on Fundamental Principles and Rights at Work,* and the Declaration on the Rights of Indigenous Peoples, as well as international human rights, including indigenous peoples' right to "free, prior, and informed consent."

If the laws and regulations of a country differ from international human rights norms, we will adhere to the higher standard, and if they contradict each other, we will seek ways to respect internationally recognized human rights to the greatest extent possible.

Moreover, as a signatory to the United Nations Global Compact, we support its 10 principles, and have formulated this policy based on advice from experts both inside and outside our group.

* Including core labor standards, namely the prohibition of child labor and forced labor, elimination of discrimination in employment and work, recognition of freedom of association and collective bargaining rights, and maintaining a safe and healthy workplace environment.

2. Scope of Application

This policy applies to the officers and employees of the Oji Group. We also expect our business partners and other parties directly linked to our business operations, products, and services to respect human rights in line with this policy, and will continuously leverage our influence over those business partners through the Oji Group Sustainability Action Guidelines for Supply Chains and other requirements.

3. Governance Related to Human Rights

We deliberate matters that are material to fulfilling our commitment to respecting human rights through the Sustainability Committee (Chairperson: Group CEO, Members: All Company Presidents and others) and monitored and supervised by our Board of Directors.

4. Human Rights Due Diligence

To fulfill our responsibility of respecting human rights in accordance with the procedures described in the United Nations Guiding Principles on Business and Human Rights endorsed by the UN Human Rights Council, we commit to conducting human rights due diligence by taking into account the perspectives of our stakeholders. Through such due diligence, we will identify, prevent, and mitigate adverse effects on human rights that may be caused or contributed to by our business activities or which may be directly related to our business operations, products, and services through business relationships, by conducting an ongoing dialogue with stakeholders. We also will continually verify the effects of these actions.

The Oji Group commits to providing suitable education to all executives and employees to promote the understanding and effective implementation of this policy.

5. Remediation and Remedies

If it becomes evident that we are causing or contributing to adverse effects on human rights, we will engage in dialogue with those concerned and strive to provide remedies through appropriate procedures. Additionally, in the event that our business operations, products, or services are directly related to adverse effects on human rights through our business partners or other related parties, we will consider encouraging these parties to provide remedies.

The Oji Group has joined a non-judicial grievance mechanism platform that complies with the United Nations Human Rights Council's "Guiding Principles on Business and Human Rights." This platform is available to all stakeholders, including employees, the supply chain, local residents, and indigenous people. It provides a remedy mechanism for addressing negative impacts on human rights and the environment throughout the entire value chain of the Oji Group, both domestically and internationally, and ensures appropriate responses. When receiving reports through this platform, we guarantee the anonymity of the whistleblower and the confidentiality of the report's contents, and we promise to protect the whistleblower from any disadvantages arising from the report.

Additionally, we have established a consultation desk on our company website for consumers and external stakeholders. Furthermore, we operate a "Compliance Hotline**" for all Oji Group employees, where they can consult and report issues, including legal violations and misconduct (including labor relations and harassment).

** When consulting with the external helpline, employees can choose to speak with either a male or female lawyer.

6. Dialogue and Information Disclosure

The Oji Group commits to engaging in dialogue and discussions with rights holders and other relevant stakeholders regarding our human rights initiatives based on this policy, while simultaneously receiving advice and assistance from outside experts on human rights.

We commit to making appropriate disclosures and reports on the progress of our initiatives regarding respect for human rights through our website, integrated report, securities reports, and other means.

This policy has been approved by our board of directors and signed by CEO.

Oji Holdings Corporation
Representative Director of the Board, President & CEO
Hiroyuki Isono

Established: 4 August 2020
Revised: 26 February 2024
Revised: 28 January 2025

Oji Group Human Rights Policy

https://www.ojiholdings.co.jp/en/sustainability/society/human_rights/#hr_01

Appendix 4) Oji Group Sustainability Action Guidelines for Supply Chains (Full Text)

Basic Approach

The Oji Group has established Sustainability Action Guidelines for its supply chains. It communicates these guidelines to its suppliers and requests their understanding and compliance. These Guidelines are aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the ILO Declaration on Fundamental Principles and Rights at Work, among others, and have been established for the purpose of advancing responsible business conduct across the supply chain.

These Guidelines implement the principles of the [Oji Group Human Rights Policy](#) and [the Oji Group Anti-Corruption Declaration](#) in supply chain practice, and translate them into specific requirements for our suppliers.

The Oji Group regards compliance with these Guidelines as part of the terms of business with its suppliers and monitors compliance accordingly. Where significant violations of these Guidelines are identified, the Oji Group will engage in dialogue with the suppliers concerned and request corrective action. Where improvements are not confirmed, the Oji Group will review the business relationship, including the suspension of procurement.

Requests to Suppliers

The Oji Group requests its suppliers to fulfill each of the requests below. The Group will collaborate with them to fulfill the requests.

The Group expects suppliers to collaborate with their own suppliers to fulfill the requests.

(1) Compliance with laws, regulations, and social norms, fair trade, and anti-corruption measures

Comply with applicable laws, regulations, and social norms in the countries and regions where business activities are conducted.

1. Comply with relevant laws and regulations and international treaties.
2. Thoroughly ensure fair trade practices and institute anti-corruption measures (including the prohibition of bribery, corruption, and other fraudulent practices).
3. Avoid conflicts of interest in which the private interests of oneself or third parties influence, or may influence, business decisions.
4. Ensure that all products and services meet the required standards of quality.

(2) Consideration for the environment

Conduct business with due consideration for the impact of business activities on local communities, biodiversity, natural capital, climate change, resource circulation, environmental pollution, and other environmental issues.

1. Establish and strengthen the environmental management system.
2. Preserve biodiversity.
3. Procure raw materials free from deforestation and conversion (cut-off date: 31 December 2020).
4. Conserve High Conservation Value (HCV) areas, High Carbon Stock (HCS) forests, and peatlands.
5. Conserve water resources.
6. Address climate change.
7. Reduce the amount of waste and use resources effectively.
8. Reduce environmental impact.
9. Manage chemical substances.

(3) Respect for Human Rights and Labor Practices

Respect the human rights of employees and ensure a safe and comfortable working environment.

1. Respect human rights. Prohibit discrimination, harassment in any form, and inhumane treatment, including corporal punishment and abuse.
2. Prevent employees from being involved in forced labor or child labor. Prohibit the employment of children under the minimum employment age.
3. Prohibit discrimination in employment based on gender, race, religion, or any other social attributes.
4. Ensure that wages are above the legal minimum wage.
5. Respect employees' right to organize and bargain collectively.
6. Make sure to follow the legal regulations on the maximum number of work hours and avoid excessive work hours.
7. Make sure to provide a safe, hygienic, and healthy working environment for employees.
8. Uphold and advance safety and health in the entire supply chain.

(4) Communication with society

Engage in communication with local communities in connection with business operations.

1. Engage with stakeholders to build trust.
2. Contribute to local communities and society.
3. Respect cultures and customs in regions where business activities are conducted, and recognize and respect the rights of Indigenous Peoples and local communities (IPLC). (Where business activities may affect the rights of Indigenous Peoples and local communities, respect free, prior, and informed consent (FPIC).)
4. Protect and disclose information appropriately.

Notes:

1. These action guidelines apply to all raw materials that the Oji Group procures. The Group has established [Wood Raw Materials Procurement Guidelines](#) separately.
2. The "cut-off date: 31 December 2020" means that the Oji Group does not procure raw materials produced on land where deforestation or conversion has occurred after this date.
3. To effectively advance sustainable procurement that considers the environment and society, the Oji Group will conduct periodic monitoring of suppliers' compliance with these Guidelines and their environmental and social performance.
4. Where there are concerns regarding potential violations of laws or regulations, bribery or corruption, or conflicts of interest in connection with transactions with the Oji Group, suppliers are required to appropriately disclose and address such situations.
5. The Oji Group will annually disclose the monitoring results and yearly progress under these Guidelines through the Integrated Report, Sustainability Report, ESG Data, and other related publications.
6. The Oji Group has joined a non-judicial [grievance mechanism platform](#) that complies with the United Nations "Guiding Principles on Business and Human Rights (UNGPs)." This platform is available to all stakeholders, including employees, the supply chain, local residents, and Indigenous Peoples. It provides a remedy mechanism for addressing negative impacts on human rights and the environment throughout the entire value chain of the Oji Group, both domestically and internationally, and ensures appropriate responses.

Established on April 1, 2007
Revised on October 1, 2012
Revised on December 1, 2018
Revised on February 26, 2024
Revised on July 16, 2026

Oji Group Sustainability Action Guidelines for Supply Chains

<https://www.ojiholdings.co.jp/en/sustainability/supplychain/management/>



Oji Management Office Inc.

Corporate Sustainability Department

4-7-5 Ginza, Chuo-ku, Tokyo 104-0061, Japan

<https://www.ojiholdings.co.jp>
