

# HOYA Group Due Diligence Policy

## 1. Due Diligence Commitment

The HOYA Group\* acknowledges its corporate responsibility to uphold human rights and environmental standards. It is committed to ensuring these standards are met not only within its own operations but across its entire value chain. Recognizing that its activities may impact various stakeholders, both internally and externally, the HOYA Group commits to conducting reasonable due diligence\*\* to identify, prevent, or mitigate any negative impacts as a result of its operations.

\*HOYA Group refers to HOYA Corporation and its subsidiaries. A "Subsidiary" is defined as a joint stock company where HOYA Corporation holds the majority of voting rights or exercises management control. "Control" is defined as the direct or indirect power to direct the policies and management of such companies.

\*\*Due diligence is the process undertaken to identify, prevent, and mitigate actual or potential negative impacts from business activities and the value chain, and to ensure accountability for addressing such impacts.

## 2. Policy Positioning

This policy is based on the HOYA Group's Corporate Mission and Management principles, underscoring its commitment to comply with human rights and environmental due diligence as required by relevant laws and regulations. The policy will be reviewed annually and updated as needed.

## 3. Scope

This policy applies to all entities within the HOYA Group. The scope extends beyond HOYA Group's direct business activities to include potential negative impacts within its value chain.

## 4. Compliance with International Standards

The HOYA Group adheres to the following international standards for due diligence:

- The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work
- The United Nations Guiding Principles on Business and Human Rights
- The Ten Principles of the United Nations Global Compact

- The OECD Guidelines for Multinational Enterprises

Additionally, the Group complies with the applicable due diligence laws and regulations in each region of its operations.

## **5. Code of Conduct**

The HOYA Group follows an established Environmental Philosophy, Environmental Policy, Human Rights Policy, and Code of Conduct to guide decisions and actions related to human rights and environmental protection. All employees and officers are expected to adhere to these guidelines, ensuring legal and ethical compliance. Furthermore, suppliers must comply with the HOYA Supplier Code of Conduct.

## **6. Risk Management System**

The HOYA Group maintains a robust risk management system to oversee due diligence activities. An Executive Officer or designated individual is responsible for leading these efforts, working with business units to identify and minimize risks related to human rights and the environment. The Board of Directors will review the efforts and oversee the performance of due diligence activities at least annually.

## **7. Risk-Based Approach**

In situations where addressing all risks is not feasible, the HOYA Group prioritizes risk mitigation based on the severity and likelihood of the impact.

## **8. Identification and Assessment of Risks**

The HOYA Group regularly conducts assessments to identify actual or potential human rights and environmental risks across its value chain. It will engage with stakeholders in the value chain who may be negatively affected and incorporate their feedback into its risk assessments.

## **9. Prevention and Remediation**

To uphold its responsibility for human rights and environmental protection, the HOYA Group takes corrective actions to prevent or mitigate negative impacts based on its risk assessments.

## **10. Reporting Mechanism**

The HOYA Group has implemented the HOYA Helpline to allow stakeholders to raise complaints, aiming

to effectively prevent and correct human rights and environmental violations. The Helpline is managed in line with the Group's operational procedures.

#### **11. Monitoring and Verification**

The HOYA Group regularly monitors and verifies the implementation of its due diligence activities, ensuring the effectiveness of measures taken. Based on these findings, the due diligence policy and corrective action plans will be revised as necessary.

#### **12. Reporting**

The HOYA Group will publicly disclose information related to its human rights and environmental due diligence in accordance with applicable laws and regulations.

#### **13. Policy Approval**

This policy was approved by the Board of Directors on October 31, 2024.