

Index Group Human Rights Policy

Index Group*, guided by the principles of “Protect,” “Respect,” and “Remedy” from the UN Guiding Principles on Business and Human Rights, recognizes its responsibility to embody the values of “Assuring mutual and social benefit” and “Making the future bright for the next generation.”

This policy is formulated in accordance with the Guiding Principles on Business and Human Rights, the International Bill of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and other human rights norms. It aims to implement initiatives that promote respect for human rights.

Commitment to Respect Human Rights

We are committed to respecting fundamental human rights in all aspects of our business activities. We will not engage in discriminatory language or conduct that offends individual dignity. We also condemn modern-day slavery, including forced labor, child labor, and human trafficking. We are dedicated to eliminating

discrimination and harassment based on nationality, race, color, religion, age, language, disability, gender, pregnancy, marital status, sexual orientation, gender identity and expression, and political or personal beliefs. We provide equal opportunities to our employees and respect their unique work styles and diversity. We aim to create a safe and secure work environment where employees can work with vitality and enthusiasm.

We will comply with the laws and regulations of each country and region in which we operate, as well as international human rights standards.

Scope of Human Rights Policy

This policy applies to all officers and employees (including permanent, contract, and temporary employees) of Index Group. We also require all business partners, including customers, suppliers, and subcontractors, to understand and comply with this policy.

Governance Structure for Human Rights

The Board of Directors of Index, Inc. has established a policy on human rights

activities, reports on its initiatives, and reviews this policy to track progress. Any revisions to the policy will be discussed by the Ethics Committee of Index, Inc. and subsequently resolved by the Board of Directors.

Ongoing Implementation of Human Rights Due Diligence

We have implemented a human rights due diligence mechanism in accordance with the UN Guiding Principles on Business and Human Rights. Among the human rights issues that may arise in all aspects of Index Group's business activities, we will prioritize the following key issues:

1. Promoting Respect for Human Rights at Construction Sites

We strictly prohibit modern-day slavery, including hazardous labor, forced labor, child labor, and human trafficking. We do not engage with or select businesses involved in such practices during our project management responsibilities. We expect our clients and business partners to comply with this policy and promote respect for human rights.

2. Eliminating Discrimination and Harassment

We value and respect individual diversity as stated in Index Group's credo

"Diversity." Discrimination, harassment, and any unfair treatment based on nationality, race, color, religion, age, language, disability, gender, pregnancy, marital status, sexual orientation, gender identity and expression, political or personal beliefs are strictly prohibited.

3. Ensuring a Safe and Healthy Work Environment

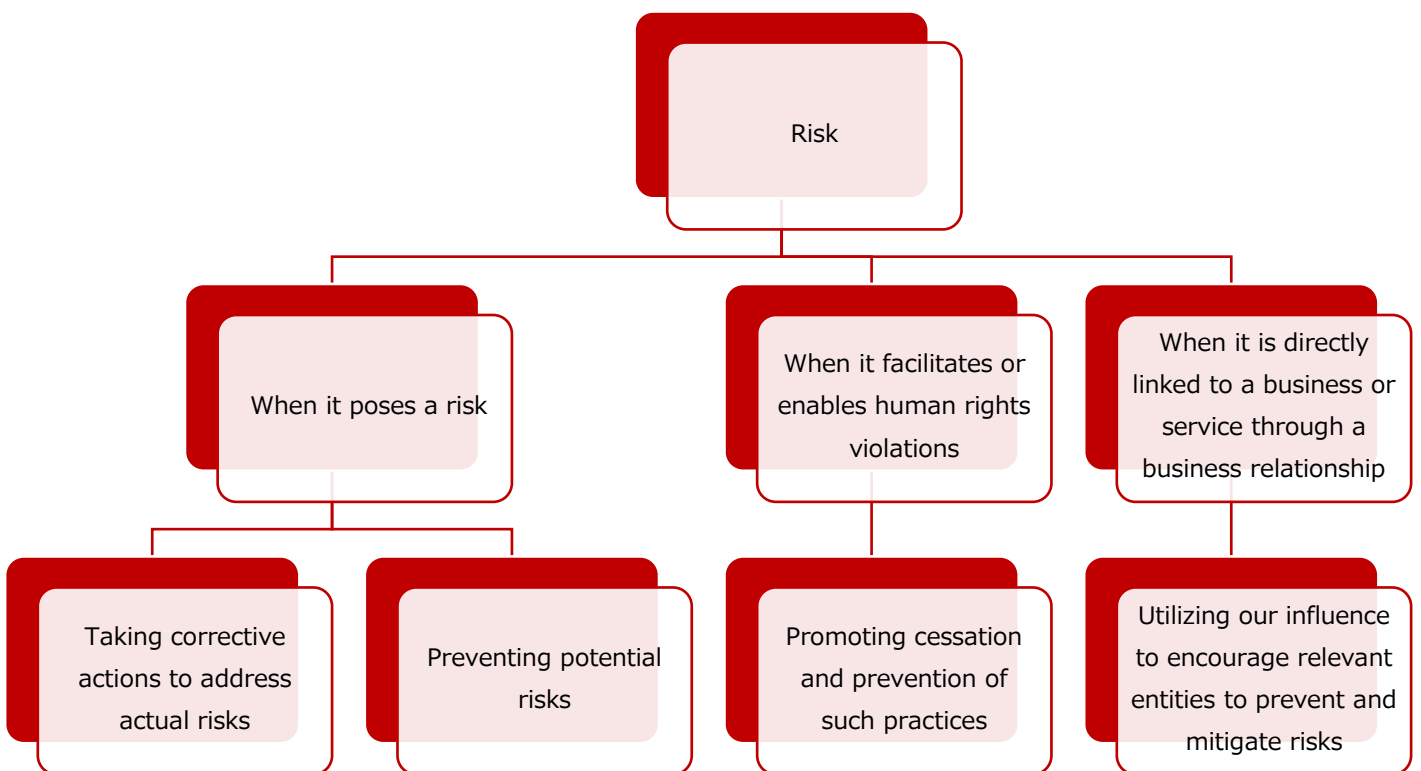
We are committed to creating a safe and healthy work environment by complying with workplace safety and health laws, regulations, and rules. We aim to establish a flexible work style that respects the diversity and life stages of our employees, fostering an environment where everyone can safely demonstrate their abilities. We will continuously review workplace safety and health regulations, ensuring compliance with internal rules and regulations, and fostering a culture of cooperation to prevent accidents.

4. Upholding Freedom of Association and the Right to Collective Bargaining

We will comply with the laws and regulations of each country and region where we operate, respecting the freedom of association and the right to collective bargaining.

Through human rights due diligence, we will work to prevent and address risks to human rights that may arise in all aspects of Index Group's business activities. Additionally, we will make efforts to improve any incidents that we were unable to prevent, as depicted in Figure¹.

Figure 1:



Remedy

We have established an internal hotline to provide a platform for all executives and employees of Index Group to consult on human rights issues. We will respond in good faith to relieve those who have suffered human rights violations. The Board of Directors of Index, Inc will review consultation details concerning human rights violations and discuss remedial measures and prevention of recurrence with external experts, as required. Furthermore, we prohibit any disadvantageous treatment of employees and stakeholders, diligently manage personal information, and maintain confidentiality.

Dissemination and Education of Human Rights Policy

We are committed to ensuring that all executives and employees of Index Group have a comprehensive understanding of human rights issues. We will conduct regular human rights awareness activities and training based on this policy to ensure that our employees are aware of the importance of human rights and integrate this understanding into their daily activities.

Information Disclosure

The Ethics Committee of Index, Inc. will monitor compliance with this policy and disclose Index Group's efforts and progress in disseminating this policy on the company's website.

Index Group*:

Index, Inc.

Index Consulting, Inc.

Index Strategy, Inc.

Index Facilities, Inc.

Social System Design, Inc.

18th May 2023

Index Group

CEO Kimikazu Uemura