

<Human Rights Policy>

The ZACROS Group (the "Group") will place the highest priority on respect for human rights in all its business activities. Recognizing that fundamental and universal human rights exist, the Group will respect the human rights of all stakeholders, including employees, trading partners, customers and local communities, and promote healthy and sustainable business activities.

1. Compliance with International Standards

The Group will respect international human rights standards, including the United Nations Guiding Principles on Business and Human Rights and the International Covenants on Human Rights, and conduct its business activities in accordance with these standards.

2. Protection of the Working Environment

The Group will comply with the following labor standards and strive to ensure that all employees can work in a safe and healthy working environment.

- Abolition of forced labor:

The Group will not require employees to work against their will or in a manner that restricts their freedom to leave their jobs.

- Elimination of child labor:

The Group will not permit any work by children under the legal working age.

- Elimination of discrimination:

The Group will not discriminate on the basis of race, gender, religion, age, disability, sexual orientation, nationality, or social status.

- Appropriate working hours and compensation:

The Group will respect the health and welfare of its workers, comply with legally stipulated working hours, and pay fair wages.

- Respect for workers' rights:

The Group will respect the freedom of association and the right to collective bargaining, and provide an environment in which workers can exercise their rights.

- Employee safety, hygiene and health:

The Group will identify the risks of workplace accidents and mental health problems and implement appropriate safety measures.

3. Respect for Human Rights in the Supply Chain

The Group will require human rights to be respected throughout its supply chain. The Group will encourage its trading partners to comply with this Policy and pursue sustainable business practices. Whenever the Group identifies a risk of human rights violations in its supply chain, it will respond promptly and take corrective measures.

4. Relationships with Local Communities

The Group will respect human rights and contribute to the development of the local communities in which it operates. The Group will respect local cultures and values, and actively promote social contribution activities such as environmental protection and educational support.

5. Raw Materials Not Involved in Conflicts or Crimes

The Group will eliminate raw materials mined or extracted with illicit funds or by illegal methods, as well as parts and components that contain such materials.

6. Reporting System

The Group will establish a reporting system that allows employees and other related parties to anonymously report concerns of human rights violations. The Group will strictly prohibit any retaliation against those who make reports and will provide appropriate protection to them.

7. Policy Implementation and Audit

The Group will regularly audit the implementation of this Policy in all countries and regions in which it conducts business and will implement improvement measures as necessary. The Group will also educate and raise awareness of human rights for all employees, in order to raise awareness of human rights throughout the Group.

Established on December 1, 2024