

VERSION NO. 1	MANUAL TITLE SUSTAINABILITY POLICIES	DOCUMENT NO. SUST-POL-010
	DOCUMENT NAME HUMAN RIGHTS DUE DILIGENCE, MEDIATION, AND REMEDIATION POLICY	REVISION NO. 0
		EFFECTIVITY DATE SEPTEMBER 02, 2026
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1.0 INTRODUCTION

D.M. Wenceslao & Associates, Inc. (DMW) recognizes its responsibility to identify, prevent, mitigate, and address actual and potential adverse human rights impacts arising from its operations and business relationships.

This policy establishes DMW's processes for human rights due diligence, mitigation, remediation, and ongoing monitoring and supports the implementation of the Company's Human Rights Commitment.

DMW's approach is guided by:

- The United Nations Guiding Principles on Business and Human Rights (UNGPs);
- The International Bill of Human Rights
- The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work; and
- Applicable laws and regulations

2.0 HUMAN RIGHTS DUE DILIGENCE

2.1 Risk Identification in Own Operations

- 2.1.1 DMW proactively identifies and manages human rights risks within its own operations to support a safe, fair, and respectful workplace.
- 2.1.2 Human rights considerations are integrated into relevant workplace practices, including hiring, labor standards compliance, compensation, working conditions, employee relations, and workplace conduct.
- 2.1.3 Human Resources, Risk Management, Internal Audit, Sustainability, and other relevant functions may conduct reviews, compliance checks, audits, assessments, and monitoring activities relating to labor practices, workplace conditions, employee welfare, and human rights risks.
- 2.1.4 DMW maintains reporting mechanisms through which employees and stakeholders may raise concerns relating to potential human rights impacts.

2.2 Risk Identification in the Value Chain

- 2.2.1 DMW extends human rights expectations to its suppliers, contractors, consultants, service providers, and other business relationships.
- 2.2.2 Suppliers and contractors are expected to comply with DMW's Supplier Code of Conduct and other applicable supplier requirements.

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2.2.3 Risk-based supplier screening may be conducted taking into consideration factors such as:

- Geographic location;
- Nature of operations;
- Industry or sector characteristics;
- Compliance history;
- Human rights risks; and
- Other sustainability-related risk considerations.

2.2.4 Depending on the nature and risk profile of the supplier relationship, DMW may conduct or facilitate appropriate reviews, assessments, engagements, documentation checks, or other verification activities to identify and manage human rights risks within its value chain.

2.3 Risk Identification in New Business Relationships

2.3.1 Human rights due diligence may be conducted as part of evaluations relating to acquisitions, investments, joint ventures, partnerships, and other significant business relationships.

2.3.2 Such assessments may consider:

- Labor practices;
- Human rights policies and governance;
- Workforce conditions;
- Compliance history;
- Reputation; and
- Other actual or potential human rights risks.

2.3.3 Human rights considerations may be incorporated into transaction due diligence, integration planning, onboarding, and business relationship management activities.

2.4 Human Rights Issues Considered

2.4.1 DMW may assess actual and potential impacts relating to:

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- Human trafficking
- Forced Labor
- Child labor
- Discrimination and harassment
- Occupational health and safety
- Working conditions and labor practices
- Human rights impacts affecting local communities
- Other human rights issues relevant to DMW's operations and business relationships

2.5 Stakeholders and Potentially Vulnerable Groups

2.5.1 DMW seeks to consider the rights and concerns of stakeholders who may be affected by its operations, including:

- Employees
- Women
- Children
- Third-party employees, including contractor and supplier personnel
- Migrant workers, where applicable
- Local communities
- Other stakeholder groups identified through assessments and engagement activities

2.6 Stakeholder Engagement

2.6.1 DMW may engage employees, contractors, suppliers, local communities, and other stakeholders to better understand actual and potential human rights impacts.

2.6.2 Stakeholder feedback may be considered in the identification, assessment, prioritization, mitigation, and review of human rights risks.

2.7 Periodic Review of Human Rights Risks

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2.7.1 Human rights due diligence is an ongoing process and is periodically reviewed to account for changes in business activities, stakeholder expectations, operating context, and emerging risks.

2.7.2 Human rights risks may be reviewed at least annually through DMW's Enterprise Risk Management processes and other relevant governance mechanisms.

3.0 HUMAN RIGHTS MITIGATION

3.1 Mitigation Measures

3.1.1 Where actual or potential human rights risks are identified, DMW seeks to implement measures to prevent, reduce, or mitigate adverse impacts.

3.1.2 Mitigation measures may include:

- Policy and procedural enhancements;
- Awareness and training activities;
- Enhanced monitoring and audits;
- Supplier engagement;
- Corrective action plans;
- Contractual safeguards;
- Management actions; and
- Other preventive measures appropriate to the identified risk.

3.2 Suppliers Corrective Actions

3.2.1 Where non-compliance or human rights concerns are identified within the value chain, DMW seeks to engage suppliers and contractors in corrective action planning and improvement initiatives.

3.2.2 Persistent or serious non-compliance may result in escalation, suspension, termination, or non-renewal of business relationships, subject to applicable agreements and circumstances.

4.0 GRIEVANCE AND REMEDY MECHANISMS

4.1 Remediation Commitment

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4.1.1 Where DMW identifies that it has caused or contributed to an adverse human rights impact, the Company seeks to provide for or cooperate in appropriate remediation processes.

4.1.2 Remediation measures may include:

- Corrective actions
- Restitution
- Rehabilitation and support measures
- Improvements to policies, procedures, controls, or governance mechanisms
- Measures intended to prevent recurrence of identified impacts

5.0 GRIEVANCE MECHANISMS

5.1 Raising Concerns

5.1.1 DMW supports accessible grievance, reporting, and whistleblowing mechanisms through which stakeholders may raise concerns relating to actual or potential human rights impacts.

5.1.2 Such mechanisms may be used by employees, contractors, suppliers, business partners, local communities, and other affected stakeholders.

5.2 Investigation and Resolution

5.2.1 Human rights-related concerns shall be reviewed, investigated, and addressed through appropriate Company procedures.

5.2.2 Where appropriate, corrective actions and remediation measures may be implemented.

5.2.3 Additional details regarding grievance handling are provided in DMW's Whistleblowing Policy and related governance procedures.

6.0 GOVERNANCE AND ACCOUNTABILITY

6.1 Responsibility

6.1.1 Relevant departments shall support human rights due diligence, mitigation, monitoring, and remediation activities.

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- 6.1.2 The designated department in charge of the Company's whistleblowing mechanism may coordinate human rights assessments and related reporting activities.
- 6.1.3 Other relevant departments may contribute to human rights due diligence activities within their respective areas of responsibility.
- 6.1.4 Senior Management oversees implementation of this policy and supports the integration of human rights considerations into relevant business activities and decision-making processes.
- 6.1.5 DMW's Audit and Risk Committee oversees implementation of the Enterprise Risk Management framework, including the management and review of material human rights risks.

7.0 GOVERNANCE AND REVIEW

7.1 Monitoring and Continuous Improvement

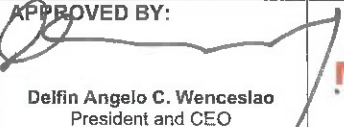
DMW periodically reviews the effectiveness of its human rights due diligence, mitigation, remediation, and monitoring processes to support continual improvement.

7.2 Public Disclosure

DMW seeks to communicate human rights commitments, assessments, risks, mitigation efforts, and remediation approaches through appropriate public disclosures where relevant.

7.3 Annual Review

This policy shall be reviewed annually and updated as necessary to reflect changes in business operations, stakeholder expectations, legal requirements, human rights risks, and emerging best practices.

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