[Tomoe Shokai Group Labor & Human Rights Policy]

1. Basic philosophy

In accordance with international human rights principles, we understand that the human rights of all those who can be affected by our business activities must be respected, and we are committed to ensuring that the dignity of these people is protected.

2. Action guidelines

- (1) Respect for human rights
 - · We will respect human rights in all aspects of our business activities.

(2) Applicable scope

- We will strive to avoid discrimination and human rights violations in all of our business activities, and require that our business partners respect and not violate human rights in accordance with these principles.
- (3) Prohibition of forced labor, human trafficking and child labor
 - We prohibit all forms of forced labor, human trafficking and child labor and will work to redress or eradicate labor practices that violate human rights.

(4) Respect for diversity

- We respect the diversity of the people we work with and will not tolerate discrimination or harassment based on race, ethnicity, religion, nationality, origin, gender, gender identity, sexual orientation, age, disability, or illness.
- We will provide equal opportunity for all people and will hire, assign, evaluate, reward and promote employees appropriately based on their abilities, experience and results.

(5) Maintaining employee safety and health

- We will provide a safe and hygienic work environment and comply with and maintain laws, regulations, and internal rules in relation to safety and hygiene.
- We place the highest priority on the safety of our employees and the public when performing physically demanding work or handling machinery and products, and will assess and control potential hazards and take appropriate measures to address health risks.
- In the event of a natural or man-made disaster, we will make thorough preparations to prevent or minimize damage.

(6) Working conditions

 We will comply with relevant laws and regulations in relation to wages, working hours, overtime, and benefits. We will also work to reduce excessive working hours beyond compliance with laws and regulations.

(7) Support for employee training and skill development

- We encourage employees to acquire relevant skills and know-how and develop themselves in order to demonstrate their individual abilities and creativity, and provide opportunities for education and training to support employee learning.
- (8) Freedom of association and respect for the exercise of the right to collective bargaining
 - We respect the right of employees to form labor unions and their right to become members, and will allow the right to choose whether or not to participate, and will allow the effective exercise of collective bargaining rights.
 - We will engage in negotiations in good faith through constructive dialogue with employee representatives.

Established: September 1, 2024

President & Representative Director,
Tomoe Shokai Co., Ltd.

Hisayuki
Nishimura