## Multi-Stakeholder Policy

JACCS recognizes the importance of co-creating value with diverse stakeholders including not only shareholders but also customers, business partners, employees, and local communities in corporate management, and will work toward appropriate collaboration with these multi-stakeholders. Furthermore, we understand that properly distributing the profits and results generated through value co-creation and productivity improvement to multi-stakeholders is important for maintaining wage increase momentum and sustainable economic development, and with consideration for returns to employees and consideration for business partners, we will proceed with the following initiatives.

## 1. Returns to Employees

JACCS will focus on maximizing added value through sustainable growth and productivity improvement by strategically investing management resources in growth areas and through employee capability development and skill enhancement. Based on this, we will aim for sustainable returns to employees by raising wages in accordance with the "principles of wage determination" based on the profits and results generated, using appropriate methods that reflect JACCS's situation, as well as actively working on comprehensive treatment improvements, especially focused on education and training that contribute to improving employee engagement and further productivity improvement.

(Specific Items)

Specifically, regarding wage increases, we will work on appropriate distribution according to roles and performance, as well as continuous and stable regular pay raises, base—up, and securing bonus levels according to business performance. Regarding education and training, we will work on conducting engagement improvement training, promoting employee career development, and various educational training programs.

## 2. Consideration for Business Partners

JACCS will continue to adhere to the contents of the Partnership Building Declaration. If the posting of the Partnership Building Declaration on the portal site is discontinued, we will voluntarily withdraw the publication of the Multi-Stakeholder Policy.

URL of the Partnership Building Declaration
[https://www.biz-partnership.jp/declaration/81561-11-00-tokyo.pdf]

Additionally, regarding business relationships with consumption tax-exempt businesses, we will work to build appropriate relationships by referring to the government's perspective on how tax-exempt businesses and their transaction partners should respond to the invoice system.

## 3. Initiatives Related to Other Stakeholders

Under our management philosophy of "Contributing to the realization of a future inspired by dreams and an affluent society," JACCS will contribute to the realization of a sustainable society by addressing social issues through our business activities while gaining the credit and trust of various stakeholders.

January22, 2025

JACCS Co., Ltd. Ryo Murakami, President and Representative Director