

Partnership Building Declaration

JACCS declares that we will focus on the following items to build new partnerships by promoting cooperation and coexistence with supply chain business partners and value-creating businesses.

1. Coexistence and co-prosperity throughout the supply chain and new collaborations beyond size and business groupings

By reaching out to business partners further down the supply chain through direct business partners (from "Tier N" to "Tier N+1"), we will work to increase added value throughout the supply chain and aim to build coexistence and co-prosperity with business partners through collaborations that go beyond existing business relationships and corporate size. In doing so, we will also provide support such as advice on the introduction of telework and formulation of BCPs (Business Continuity Plans) for business partners from the perspectives of business continuity during disasters and work style reform.

- Sales support through the utilization of data and digital technology
As a company providing financial services such as shopping credit and credit cards, JACCS accumulates data on credit provision and purchase history. By combining payment menus that utilize such data and digital technology, we aim to contribute to increasing the sales of our member stores.
- Efforts toward realizing a decarbonized society through financing services
JACCS actively promotes collaboration with business partners handling essential products for realizing a decarbonized society, such as solar power generation equipment, storage batteries, V2H, and EVs, and is working toward realizing environmentally conscious affluent living for our customers through the provision of safe, secure, and convenient financing services.
- Initiatives related to health management
As a company that practices health management, JACCS provides information on health management to partner companies and recommends compliance with occupational safety and health-related laws and obtaining certification systems, working to support health management.

2. Compliance with the "Promotion Standards"

We will comply with the desirable business practices between parent companies and subcontractors (the "Promotion Standards" based on the Act on the Promotion of Subcontracting Small and Medium-sized Enterprises) and actively work to correct business practices and commercial practices that hinder the building of partnerships with business partners.

①Price determination method

We will not make unreasonable cost reduction requests. When determining transaction prices, we will hold discussions with subcontractors at least once a year and determine prices through sufficient consultation to include appropriate profits for subcontractors and enable improvement of labor conditions at subcontractors. At that time, we will take appropriate actions as outlined in the "Guidelines for Price Negotiations to Appropriately Pass through Labor Costs" before making determinations. Additionally, in the event of increases in raw material costs or energy costs, we will aim for full transfer of appropriate cost increases. Furthermore, when entering into contracts, including determining transaction prices, we will clearly state and deliver the contract conditions in writing.

②Payment conditions such as promissory notes

We will pay subcontractor fees in cash whenever possible. When paying by promissory notes or other means, we will not make subcontractors bear discount fees, etc., and will set payment terms within 60 days.

③Intellectual property and know-how

We will conduct transactions based on the "Basic Concepts" and "Contract Templates" set forth in the "Guidelines for Intellectual Property Transactions," and will not demand unilateral confidentiality agreements, disclosure of know-how by using our position in transactions, or free transfer of intellectual property rights.

④Negative consequences of work style reforms, etc.

To allow business partners to also respond to work style reforms, we will not place short delivery time orders or make sudden specification changes without appropriate cost bearing for subcontractors. In the event of disasters, etc., we will not unilaterally impose burdens on subcontractors, and when business restarts, etc., we will consider continuing business relationships as much as possible.

3. Others

JACCS considers "Trust is the basis for all" and has been conducting business with "trust" and "reliability" as the first priority for consumers and business partners since our founding. We have also established subcontractor payment regulations to ensure proper transactions in compliance with the Act against Delay in Payment of Subcontract Proceeds, etc. to Subcontractors. Through these efforts, we aim to build and strengthen healthy partnerships with business partners.

December 20, 2024

JACCS Co., Ltd.

Ryo Murakami, President and Representative Director