

Multi-Stakeholder Policy

Toyo Tanso recognizes that collaborative value creation with both shareholders and various stakeholders, including employees, business partners, customers, creditors, and local communities, has become increasingly important in corporate management. Accordingly, we are committed to appropriate collaboration with all stakeholders. Based on the view that the appropriate distribution of profits and results generated through collaborative value creation and enhanced productivity to various stakeholders will help maintain momentum for wage increases and sustainable economic development, we will promote the following initiatives in light of the importance of returning profits to employees and giving consideration to our business partners.

1. Returns to employees

By supporting the growth of our employees, Toyo Tanso will continue to create social value together and grow as a trusted company. Investment in human resources is the most essential initiative to support sustainable growth and productivity improvement, and we will focus on maximizing added value through the development of human resources capable of flexibly responding to the rapidly changing business environment with a zero-based philosophy.

We will continue to strive for sustainable returns to our employees by appropriately increasing wages based on the profits and results generated by our value creation process, reflecting the company's overall and external environment while improving the workplace environment through the implementation of engagement surveys so that people from diverse backgrounds can play active roles.

(Individual goals)

Specifically, we will allocate and return wages appropriately by sharing profits and results through labor-management communication. With regard to investment in human resources, in addition to education programs that combine level-specific, selection-based, all-employee, department-specific, and self-development training, we will create opportunities for cross-cultural exchange through overseas postings to develop global human resources who can handle cross-border work.

2. Consideration of business partners

Toyo Tanso will continue our efforts to comply with the terms of the Declaration of Partnership Building.

- Declaration of Partnership Building date of registration
February 9, 2023
- Declaration of Partnership Building URL
<https://www.biz-partnership.jp/declaration/23094-05-13-osaka.pdf>

January 12, 2024

<u>Toyo Tanso Co., Ltd.</u>	<u>Naotaka Kondo, Representative Director, Chairman & President, CEO</u>
Company Name	Name and Title (of Company Representative)