

Basic Policy for Establishing Internal Control System

Basic concepts of the Internal Control System

UNISOL Holdings Corporation (the "Company") has established the basic policy for establishing a system to ensure the proper conduct of business (internal control system) for the Company, its subsidiaries, and affiliates (hereinafter collectively referred to as the "Group"), as resolved by the Board of Directors, and hereby stipulates it as follows.

Based on this basic policy, the Company will continuously work to strengthen and improve the Group governance system under agile and cohesive Group management, build an efficient and highly transparent management system, and aim for the sustainable growth and enhancement of the mid- to long-term corporate value of the Group.

1. System to Ensure Compliance of Directors' and Employees' Duties with Laws and Articles of Incorporation

- (1) The Board of Directors shall decide on important management matters in accordance with laws, articles of incorporation, resolutions of the General Meeting of Shareholders, and regulations of the Board of Directors.
- (2) Directors (excluding Directors who are Audit and Supervisory Committee members) shall execute their duties according to their respective roles and responsibilities based on the decisions of the Board of Directors, and shall supervise the duties of employees and report on their status to the Board of Directors.
- (3) Directors who are Audit and Supervisory Committee members shall audit the appropriateness of the execution of duties by Directors in accordance with the regulations of the Audit and Supervisory Committee, the Audit and Supervisory Committee Audit Standards, and the Implementation Standards for Audits by the Audit and Supervisory Committee pertaining to the internal control system.
- (4) The Board of Directors shall establish the Group's basic policies and codes of conduct, disseminate them to the Group's Directors, Audit and Supervisory Board Members (hereinafter collectively referred to as "Directors, etc."), and employees, and work to strengthen compliance.

- (5) The Company shall establish a Group-wide Compliance Committee under the President & Representative Director for the purpose of monitoring and improving the compliance system of the entire Group.
- (6) The Company shall establish an internal whistleblowing system for the Group's Directors, etc., and employees, with the General Manager of the General Affairs Department internally and a law firm externally, to prevent acts that violate laws and regulations or that may damage the Group's credibility or reputation, or to promptly recognize such acts.
- (7) The Internal Audit Department shall audit the effectiveness of the compliance system with laws and regulations and the articles of incorporation, and report the audit results to the Representative Director and the Audit and Supervisory Committee.

2. System Concerning the Preservation and Management of Information Related to the Execution of Duties by Directors, etc.

- (1) Important information pertaining to the execution of duties by the Group's Directors, etc., shall be appropriately preserved and managed by the department in charge as stipulated in the Document Management Regulations, and shall be kept in a state that allows Directors to access it at any time.
- (2) The management of digital information within the Group shall be supervised by the Director in charge of Information Management based on the Information Management Regulations, and the status of information management shall be reported to the Board of Directors, the Audit and Supervisory Committee, and the Executive Committee upon request.

3. Regulations and Other Systems Concerning the Management of the Risk of Loss

- (1) The Company shall establish Risk Management Regulations and develop a Group-wide risk management system to appropriately manage the various risks surrounding the Group.
- (2) The Company shall establish a Risk Management Committee under the President & Representative Director for the purpose of identifying and assessing the diverse risks within the Group, developing countermeasures, and monitoring risks, thereby understanding and managing the status of various risks the Group faces.

- (3) In the event of an emergency or unforeseen situation within the Group, a Crisis Management Task Force shall be established under the command of the President & Representative Director in accordance with the Crisis Management Regulations to prevent the expansion of damage and minimize it.

4. System to Ensure Efficient Execution of Duties by Directors

- (1) The Company shall hold regular Board of Directors meetings once a month in principle, and shall also hold extraordinary meetings as needed, to ensure the efficient execution of duties by Directors.
- (2) Matters to be decided by the Board of Directors and basic duties, responsibilities, and authority regarding the execution of duties by Directors shall be clarified in accordance with laws, articles of incorporation, and the Company's relevant regulations, to ensure an efficient system for the execution of duties by Directors.
- (3) In order to make prompt decisions on the execution of business, the Board of Directors shall be able to delegate authority pertaining to the execution of business, excluding the matters stipulated in the preceding paragraph, to the President & Representative Director, who may in turn delegate authority pertaining to the execution of business to the Directors in charge of each business.
- (4) The Board of Directors shall include independent outside directors to strengthen the supervisory function of the execution of duties and enhance the objectivity of management.
- (5) Important matters concerning management policies and management strategies, etc., shall be discussed in advance at the Executive Committee, and decisions on the execution of business shall be made after deliberation by the Committee.

5. System to Ensure the Proper Conduct of Business in the Company and its Subsidiaries

- (1) As a holding company responsible for managing the business execution of each Group company, the Company shall formulate a Corporate Governance Basic Policy for the purpose of ensuring the effectiveness of the supervisory function over each company while respecting the autonomy and independence of the management of the business companies.

- (2) The Company shall be responsible for determining Group strategies, appropriately allocating Group management resources, and formulating capital policies. To ensure the proper conduct of business within the Group, the Company shall formulate regulations for the management of related companies, etc., and conclude intercompany agreements with subsidiaries that are directly managed, based on these regulations, etc., and shall request reports on important matters concerning the management of the business companies.
- (3) The Company shall support the establishment and operation of risk management, compliance, crisis management systems, and other systems necessary for internal control for the entire Group, and shall work to establish management systems tailored to the circumstances of each Group company.
- (4) The Company's Internal Audit Department shall cooperate with the internal audit departments (or personnel in charge) of each Group company, and shall understand and evaluate the operational status of the internal control system through direct and indirect audits of the Group.
- (5) The Company shall establish an internal whistleblowing system with the General Manager of the General Affairs Department internally and a law firm externally as contact points, with the aim of preventing or promptly recognizing and correcting acts of legal violation, etc., through direct reporting by the Group's Directors, etc., or employees. Furthermore, individuals who make reports or consultations to the reporting destinations, including the Audit and Supervisory Committee and external organizations such as supervisory authorities, shall not be subject to any disadvantageous treatment by reason of such reporting.

6. Matters Concerning Employees Who Should Assist in the Duties of the Audit and Supervisory Committee, Matters Concerning the Independence of Said Employees from Directors (Excluding Directors Who Are Audit and Supervisory Committee Members), and Matters Concerning Ensuring the Effectiveness of Instructions from the Audit and Supervisory Committee to Employees

- (1) The Company shall appoint Audit and Supervisory Committee staff (hereinafter referred to as "Staff") from the Internal Audit Department, etc., as employees to assist in the duties of the Audit and Supervisory Committee.

- (2) The authority to direct and order the Staff shall belong to the Audit and Supervisory Committee within the scope of assisting in the duties of the Audit and Supervisory Committee, and the Staff shall not receive direction or orders from Directors (excluding Directors who are Audit and Supervisory Committee members), etc.
- (3) The appointment and dismissal, personnel evaluation, and revision of salaries, etc., of the Staff shall be subject to the consent of the Audit and Supervisory Committee. In selecting the Staff, sufficient consideration shall be given to their knowledge and experience, given the important role they play in fulfilling supervisory and auditing functions.
- (4) If a Staff member concurrently serves as an employee of another department, the duties of said other department shall not interfere with the duties related to the Audit and Supervisory Committee.

7. Systems for Directors, etc., and Employees to Report to the Audit and Supervisory Committee, and Other Systems Concerning Reporting to the Audit and Supervisory Committee

- (1) The Group's Directors, etc., and employees shall report on the status of the operations of their respective departments to the Audit and Supervisory Committee in a timely manner, and in the event of important matters, they shall report each time such matters arise. Audit and Supervisory Committee members shall be able to access important information such as minutes of the Company's Executive Committee meetings, documents pertaining to approval requests, and information pertaining to reports from each Group company at any time, and may request reports from the Group's Directors, etc., and employees as necessary.
- (2) The Company shall ensure that Audit and Supervisory Committee members have the opportunity to attend meetings of the Board of Directors and other important organizational meetings such as Executive Committee meetings, Internal Control Committee meetings, Risk Management Committee meetings, and Compliance Committee meetings, and shall provide the agenda items in advance upon request from the Audit and Supervisory Committee.
- (3) Information reported through the internal whistleblowing system that pertains to legal

violations or other compliance issues shall be reported to the Audit and Supervisory Committee.

- (4) The Company shall prohibit disadvantageous treatment of the Group's Directors, etc., and employees who have made reports to the Audit and Supervisory Committee by reason of said reporting, and shall thoroughly inform the Group's Directors, etc., and employees of this policy.

8. Other Systems to Ensure Effective Audits, etc., by the Audit and Supervisory Committee

Audit and Supervisory Committee

- (1) The Audit and Supervisory Committee shall hold regular meetings with the Representative Director and the Accounting Auditors, respectively, to exchange opinions on important audit issues, etc.
- (2) The Audit and Supervisory Committee shall be able to individually request reports from and inquire about the status of the execution of duties from Executive Directors and important employees based on the audit plan formulated by the Audit and Supervisory Committee.
- (3) The Audit and Supervisory Committee shall maintain coordination with the Internal Audit Department and request investigations from the department as necessary.
- (4) The Company shall promptly process expenses or debts when the Audit and Supervisory Committee requests advance payment, etc., of expenses for the performance of its duties.

9. System to Ensure the Appropriateness of Financial Reporting

- (1) The Company shall develop and operate a system to evaluate and report on the effectiveness and efficiency of internal controls related to financial reporting in accordance with laws and regulations such as the Financial Instruments and Exchange Act, in order to ensure the appropriateness of financial reporting.
- (2) The Company shall thoroughly inform the importance of internal controls to each company in the Group through in-house training, etc., and shall strive to ensure the appropriateness of financial reporting at both the company-wide and business process levels.

10. System Development Concerning the Exclusion of Anti-Social Forces

- (1) The Company shall clearly state the basic approach to the exclusion of anti-social forces in the Compliance Manual and thoroughly inform the Group's Directors, etc., and employees of this policy.
- (2) As an internal system, the General Affairs Department shall be designated as the department in charge of overall response, and shall cooperate with police authorities, relevant organizations, lawyers, etc., to actively collect information on anti-social forces and organizations, share information, and develop an internal system to enable an organized response within the Group.

Established on October 1, 2021.

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