



August 27, 2024

Company Name:	Pole To Win Holdings, Inc.	
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	(Stock code: 3657, Tokyo Stock Exchange, Prime Market)	
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Notice of Identification of Materiality (Material Issues)

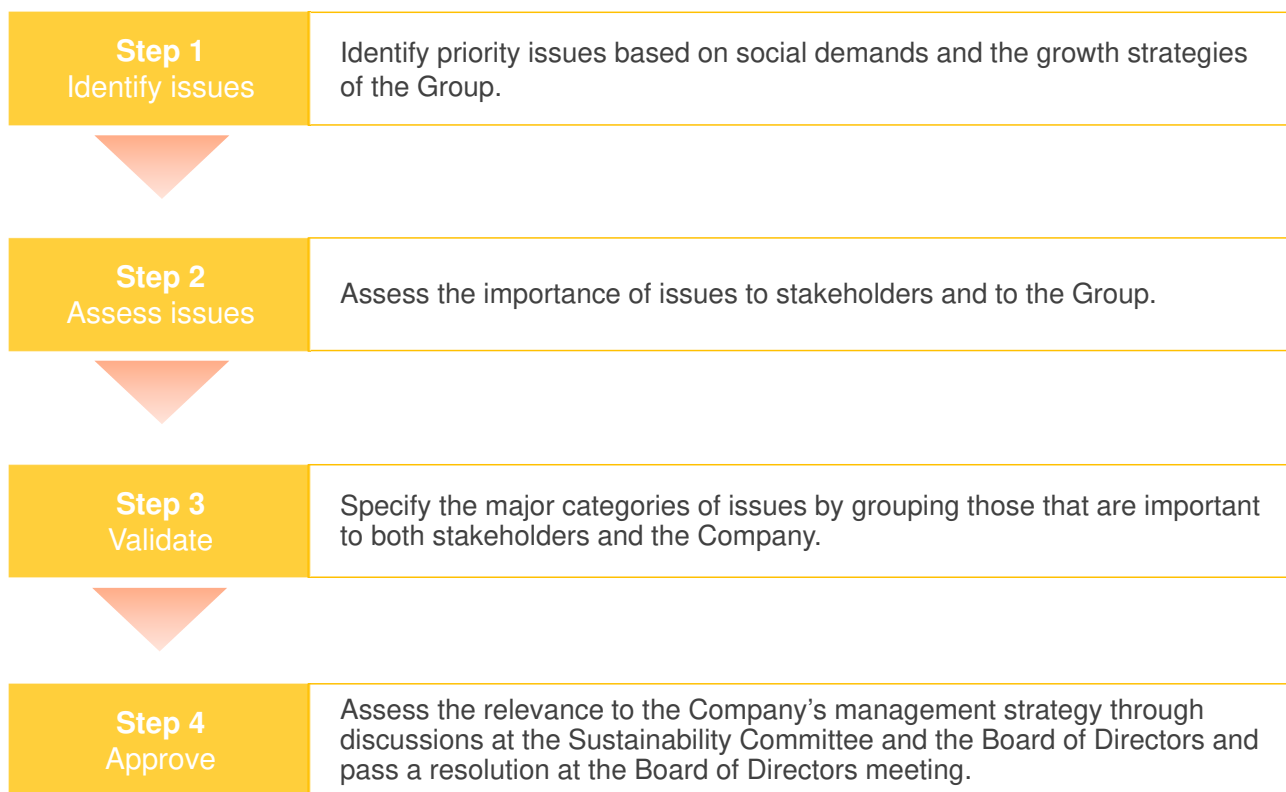
The Company has identified materiality (material issues) as priorities that must be addressed within the Sustainability Committee to realize a sustainable society and achieve sustainable growth. The Board of Directors approved this resolution on August 27, 2024 as outlined below.

The Basic Policy on Sustainability established in June 2024 declares, “With a mission of ‘solving clients’ challenges by integrating people and technology,’ the Group will grow alongside its stakeholders through its business activities, thereby supporting social infrastructure and contributing to the realization of a sustainable society.” To align with this basic policy, the Company has identified the materiality (material issues) that it should prioritize and focus on.

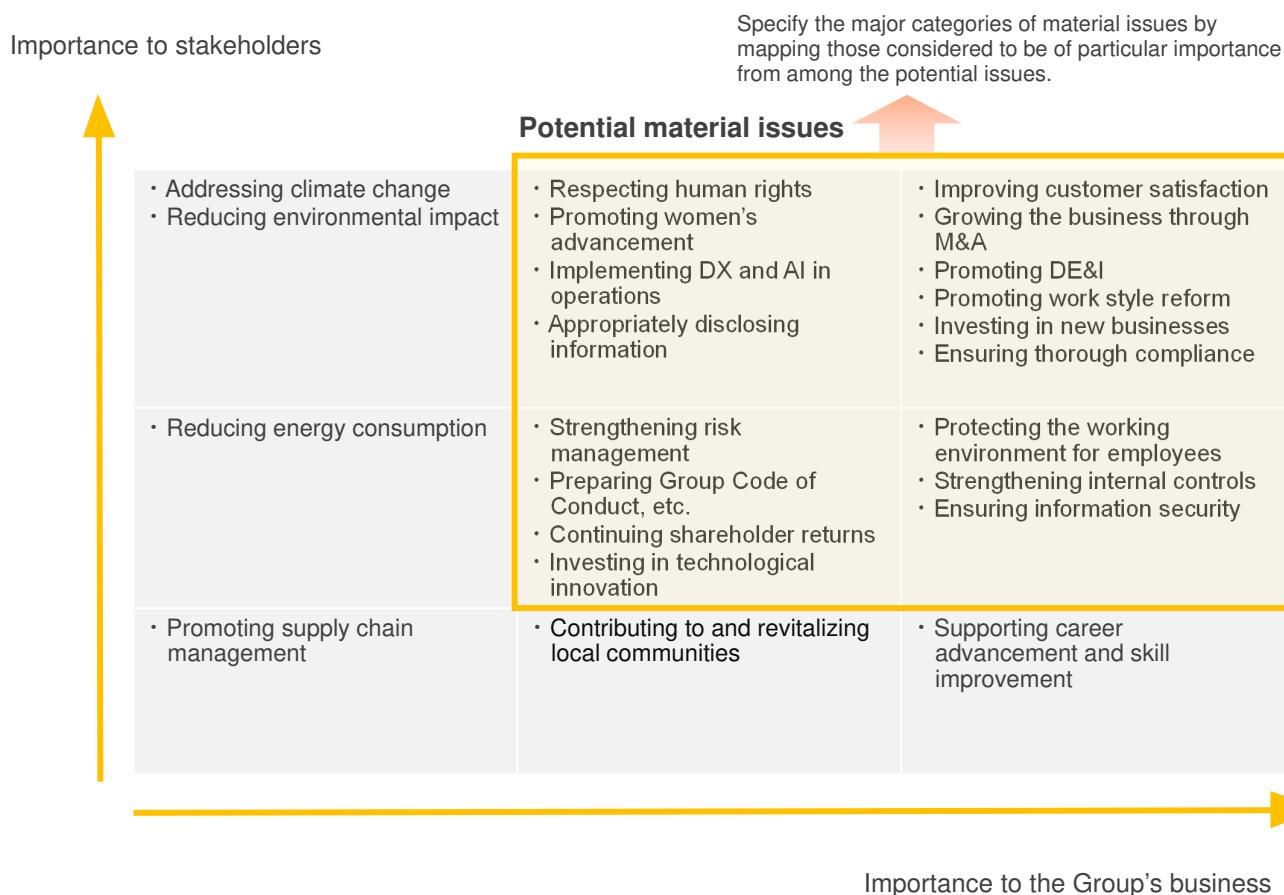
For more details, please refer to the attached document, “Process of Identifying Materiality.”

Process of Identifying Materiality (Material Issues)

Attachment



Mapping of Identified Issues



The Group’s proposed materiality (material issues) and reasons for selection, as specified through grouping

Material issues	Reasons for selection
● Strengthening business competitiveness and differentiation - Improving customer satisfaction - Growing the business through M&A - Investing in new businesses - Implementing DX and AI in operations	To be chosen by our clients and remain a company actively involved in solving their challenges, we believe it is essential to earn their trust across a broad range of service areas. The challenge for achieving this lies in strengthening and differentiating the business.
● Securing and training diverse human resources - Promoting DE&I - Promoting work style reform - Promoting women’s advancement - Protecting the working environment for employees	Human resources are the driving force behind the Group’s business activities. The challenge in business management is how to hire and develop a diverse range of talent.
● Strengthening corporate governance - Ensuring thorough compliance - Strengthening internal controls - Strengthening risk management - Preparing Group Code of Conduct, etc.	Investors and other stakeholders expect companies to conduct business with a strong focus on environmental, social, and governance (ESG) considerations. Given that the Company engages in business activities as a group, the challenge is to establish an effective governance system for the Group.

Initiatives for Achieving the Basic Policy Based on Materiality (Material Issues)

Materiality refers to the key topics we will prioritize to achieve our Basic Policy on Sustainability. There are three main topics.

