



November 19, 2024

Company Name:	Pole To Win Holdings, Inc.	
Representative:	President & CEO	Teppei Tachibana
	(Stock code: 3657, Tokyo Stock Exchange, Prime Market)	
Contact Person:	Director & CFO	Joji Yamauchi
	(Tel: +81-3-5909-7911)	

Notice Regarding the Establishment of the Group Code of Conduct and the Group Human Rights Policy

At its Board of Directors meeting held on November 19, 2024, the Company approved the establishment of the PHD Group Code of Conduct and the PHD Group Human Rights Policy, which will apply to the Company and its consolidated subsidiaries (“the PHD Group”). These policies were created as part of the Company’s efforts to strengthen its governance framework, identified as one of its key material issues (materiality).

The PHD Group operates both domestically and internationally under the mission of “solving clients’ challenges by integrating people and technology.” Guided by this mission, the Group aims to support social infrastructure and contribute to the realization of a sustainable society by growing alongside its stakeholders through its business activities as its Basic Policy on Sustainability.

To achieve sustainable growth, it is crucial for the Group to earn broad trust from society. This requires clear guidelines for all members of the Group to follow and ensuring those principles are deeply ingrained across business activities at all levels. To this end, the Group has established the Code of Conduct, which sets forth basic principles such as compliance with laws and the management of confidential information, along with the Human Rights Policy, which outlines respect for human rights.

The PHD Group remains committed to advancing initiatives aligned with its Basic Policy on Sustainability and addressing its material issues.

For further details about the PHD Group Code of Conduct and the PHD Group Human Rights Policy, please refer to the attached documents.

PHD Group Code of Conduct

1 . Growth through business activities

Based on our mission to "solving clients' challenges by integrating people and technology," the PHD Group will support social infrastructure and contribute to the realization of a sustainable society by growing alongside with our stakeholders through our business activities.

2 . Compliance with Local, Provincial, and Country-Specific Laws and Regulations

The PHD Group shall comply with all local, provincial, and country-specific laws and regulations and conduct corporate activities in accordance with social common sense.

3 . Respect for Human Rights and Prohibition of Harassment

The PHD Group shall respect human rights, and shall proactively work towards the elimination of all forms of discrimination and harassment.

4 . Maintenance of a Safe Work Environment

The PHD Group shall strive to maintain a safe working environment for all employees.

5 . Human Resource Development

The PHD Group shall strive to develop human resources who will be the source of growth for our business activities.

6 . Accurate and Fair Information Disclosure

The PHD Group shall strive to accurately and fairly disclose company information in order to gain the correct understanding and evaluation of stakeholders and society at large.

7 . Compliance with proper and fair business terms and conditions

The PHD Group will deal with all clients and business partners involved in sales and procurement in good faith, and will conduct fair and proper business transactions with them.

8 . Proper record keeping and management of confidential information

The PHD Group shall correctly prepare, record, and properly store documents and other information required for its business activities, and shall strictly manage such information to prevent its unintentional leakage.

9 . Protection of Personal Information

The PHD Group shall ensure the protection of the personal information of its clients, officers and employees.

1 0 . Respect for Intellectual Property

The PHD Group recognizes the importance of intellectual property, and strives to protect its own intellectual property rights

1 1 . Prevention of Relationships with Anti-Social Forces

The Group will not engage in any transactions with, and will not have any relationship with, any business partners that are related to antisocial forces (groups or individuals involved in criminal or fraudulent activities).

1 2 . Establishment of a contact point for reporting and consulting on illegal or unethical

activities

The PHD Group shall strive to establish a point of contact for reporting and consultation with respect to suspected violations of laws, regulations, rules, and internal rules, etc. for its officers and employees.

Established : November 19, 2024

PHD Group Human Rights Policy

1. Background of PHD Group's Respect for Human Rights

The PHD Group supports social infrastructure and contributes to the realization of a sustainable society by growing together with its stakeholders through business activities in line with its mission to "solving clients' challenges by integrating people and technology."

The Group regards respect for human rights as an essential element for business continuity and will continue to work on it.

2. Scope of Application

This policy applies to all officers and employees of our group. We also expect our clients, business partners, and other stakeholders to understand and support this policy.

3. Respect for Internationally Recognized Human Rights

The PHD Group supports and respects internationally recognized human rights, including the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work.

4. Relationship between Respect for Human Rights and Compliance with Laws and Regulations

The PHD Group shall comply with the laws and regulations of each country in which it operates. If internationally recognized human rights are not adequately protected by the laws and regulations of a particular country, the company will pursue avenues to respect the rights of our employees as much as possible within the confines of applicable local laws and regulations.

5. Response to Human Rights Issues

Through the following measures to address human rights issues, the Group will promote the creation of a work environment in which each and every employee of the Group can respect freedom, fairness, safety, and diverse values, recognize each other, and freely express his or her opinions.

(1) Prohibition of Discrimination

The Group prohibits discrimination and human rights violations in its business activities on the basis of race, nationality, age, gender, sexual orientation, gender identity, origin, social status, marital status, creed, religion, disability, physical characteristics, and health status.

(2) Prohibition of Harassment

The Group prohibits sexual harassment, power harassment, and harassment related to pregnancy, childbirth, childcare, and nursing care, all of which are offensive to human dignity.

(3) Prohibition of forced labor and child labor

The Group prohibits forced labor and child labor. The Group does not tolerate any form of modern slavery, including human trafficking.

(4) Respect for freedom of association and the right to collective bargaining

The Group respects freedom of association and the right to collective bargaining.

6 . Human Rights Due Diligence and Remedies

The PHD Group shall establish a human rights due diligence mechanism, and if it becomes clear that the Group's business activities have caused or encouraged events that are contrary to respect for human rights, the Group will work to correct or remedy the situation.

Established : November 19, 2024