

March 25, 2024

To whom it may concern

Company name: Kamakura Shinsho, Ltd.
Representative: Fumio Kobayashi, Representative
Director,
President and COO
Code number: 6184; TSE Prime Market
Contact person: Hideyuki Tokita, Director and CFO
(Tel: 03-6262-3521)

The Company's ESG Initiatives

1. The Company's basic philosophy of sustainability

Vision and mission

The Company is striving to create a society in which each individual can live a cheerful and positive life with peace of mind by providing information and building a service infrastructure in response to the needs of the elderly and their families (the so-called end-of-life preparation), which are expanding with the progress of Japan's aging society.

Mission

We help people live a life free of regrets,
and build a cheerful, positive society.

Vision

When "end of life activity" becomes the norm,
then everyone will think of Kamakura Shinsho.

Basic philosophy of sustainability

In an advancing aging society with a declining birthrate, multi-death society, dementia issues, and an increase in the number of single elderly households, our society is facing a variety of unprecedented social issues. We contribute to society by providing information and services that help solve such social problems.

At the same time, by responding to these growing needs, we will continue to grow as a company by conducting sustainable businesses. We will also strive to improve social services in the areas of social welfare, medical care, and long-term care, such as providing services to residents in collaboration with local governments.

We also believe that it is important to build sincere relationships of trust with our stakeholders, including customers, executives and employees, business partners, shareholders, and local communities. Furthermore, by recognizing the importance and richness of our efforts toward a sustainable society, climate change, and the building of trust with the people with whom we work, each and every one of our executives and employees will strive to develop business activities and create an environment that will have a ripple effect on society.

2. The Company's materiality

Materiality (important issues)

Based on our vision and basic philosophy of sustainability, we have established six materiality issues. Through our efforts to address materiality, we aim to achieve sustainable enhancement of corporate value and contribution to society by generating adequate profits for continued growth.

(1) Contributions to society through business activities

- Creation of an end-of-life infrastructure to enrich people's lives in an aging society

We strive to provide information and services consistently from the customer's perspective in response to various life stages and circumstances.

- Building of a cheerful and positive society

We increase the number of people who live a cheerful and positive life by providing a variety of information and services to help users solve their concerns and issues and realize the things they want to do.

- Promotion of human capital management

We believe that people are everything, and we will do our utmost to improve the working environment.

We will strive to build an organization that pursues profit by making decisions swiftly without losing moral character.

We will focus on developing leaders through our corporate activities.

(2) Strengthening of management base through corporate development

- Diversity and inclusion

We respect diversity and human rights.

We will contribute to the formation of a sustainable and inclusive society.

We will create an environment in which each individual can play an active role healthily.

- Building of a resilient management base

We will enhance our corporate governance to raise its effectiveness.

We will engage in good faith dialogue with our stakeholders.

- Environmental conservation

We will work to address climate change with integrity.

We will contribute to the creation of a recycling-based society.

3. Environmental initiatives

Basic policy for environmental initiatives

We act based on the recognition that it is a corporate responsibility to solve environmental issues such as environmental pollution, greenhouse gases, and climate change through our business activities. Also, with each and every one of our executives and employees recognizing the importance of "addressing environmental issues" as a major social issue, we will strive to promote the resolution of environmental issues through our business activities.

(1) Reduction of environmental impact

It is an important task for humankind to take seriously the issue of climate change and to preserve the environment and diversity, and we take it very seriously that we also bear a responsibility for it. We are committed to reducing the amount of water and energy used by promoting efficient use of water and energy conservation. We will also work to reduce greenhouse gas emissions toward achieving carbon neutrality on a global scale. Furthermore, through our efforts to address these issues, we will promote the advancement of risk management and the creation of new business opportunities so that our company can continue to be a member of the next era.

(2) Greenhouse gas (GHG) emissions measurement results

We will measure and disclose GHG emissions in accordance with the GHG Protocol.

4. Social initiatives

Basic policy for social initiatives

The Company is more keenly aware than any others of the many social issues that are piling up more than ever under the advancing aging society, and aims to realize a society in which as many elderly people and their families as possible can live with peace in mind and smiles on their faces even in such an environment. In our business activities, we strive to provide solutions that fulfill people's dreams and hopes

and that resolve their concerns and challenges by providing information and services that are secure, safe, and of value.

In addition, we will promote respect for human rights and diversity by creating a working environment that allows each and every one of our executives and employees to work on their tasks in a cheerful and positive manner toward the realization of a cheerful and positive society.

(1) Respect for human rights

We believe it is indisputable that every person has the birthright to live happily and with dignity, and we respect this right as a "human right." To ensure respect for human rights, we will comply with the laws and regulations of the countries or regions in which we operate business activities. We will contribute to building a sustainable society through respect for human rights for our supply chain, customers, local residents, our executives and employees, and people around the world.

Not only will we overcome all forms of prejudice and thoroughly prevent discrimination and harassment within the company, but we will also ensure a high degree of psychological safety to promote improved individual and team performance, and enhance wellbeing. Discrimination includes all discriminations based on nationality, race, gender, faith or religion, political ideology, age, presence of disabilities, sexual orientation, gender identity, and so on. We also prohibit child labor and forced labor, and support freedom of association and the right to collective bargaining, as well as the International Bill of Human Rights.

(2) Health and safety

We value the health and safe lives of our executives, employees, and all stakeholders, and strive to achieve this through our business activities and efforts to enhance the environment. We promote the health and financial enhancement of our executives and employees by improving the efficiency of our operations and creating an appropriate environment for them to work. We will also promote the enhancement of the psychological safety of our executives and employees and foster a corporate culture that builds sound and sincere relationships of trust, thereby improving operational efficiency and the ability to carry out business operations.

(3) Relationships with communities

Through our business activities, we will contribute to the revitalization of local communities by improving convenience for the elderly and eliminating concerns about end-of-life preparations. We will strive to build a relationship of trust with local communities by establishing a social infrastructure for end-of-life preparations for the elderly and engaging in a variety of businesses as a leading company in this area.

5. Governance initiatives

Basic policy for governance initiatives

In order to pass on a sustainable and better society to the next generation, we aim to build an end-of-life infrastructure that enables the elderly to live a cheerful and positive life with peace of mind. Based on our vision, mission, and basic philosophy of sustainability, we will meet the trust and expectations of our customers and all other stakeholders through continued business activities and the promotion of social contribution into the future. To this end, we will strive to continuously upgrade and improve our corporate governance in the spirit of soundness, transparency, fairness, and integrity.

(1) Dialogue with stakeholders

We are committed to fulfilling our social responsibilities to all stakeholders, including shareholders, executives and employees, business partners, creditors, customers, consumers, and local communities. To this end, we will foster the noble judgment of each of our executives and employees, and promote sincere communication with our stakeholders. We also strive to communicate effectively and in good faith by continually improving the efficiency, transparency, and appropriateness of our governance.

(2) Compliance

The Company will establish a compliance system and continuously improve its functions to enhance its effectiveness. We will live up to the trust of society not only by complying with laws and regulations but also by responding flexibly to changes in the environment. We will create an environment for each of our executives and employees to be aware of the importance of compliance and to build sincere and trusting relationships with our stakeholders through fair and honorable corporate activities.

(3) Information security

We recognize the importance of confidentiality in our business activities. We believe that the appropriate maintenance of information and the management of risks related to information security are fundamental to the realization of our vision and mission. We will strive for appropriate management of information security by responding to the expectations and trust of our stakeholders, and by monitoring information technology, which is becoming more sophisticated every day, based on our ideal role as professionals in the field of end-of-life preparations.

Privacy Policy:	https://www.kamakura-net.co.jp/privacypolicy/
Website Policy:	https://www.kamakura-net.co.jp/sitepolicy/
Terms of Service:	https://www.kamakura-net.co.jp/servicepolicy/
Social Media Policy:	https://www.kamakura-net.co.jp/socialmediapolicy/
About Behavioral Targeting:	https://www.kamakura-net.co.jp/targeting_ad/

(4) Risk management

With the diversification of society's needs and the expansion of our business domain, risks in our business activities are becoming increasingly complex. We will ensure that the Risk Management Committee and Compliance Committee function well to identify risks in a timely manner and respond to them immediately. We also promote appropriate and smooth communication among our businesses and strive to create an environment that allows us to respond to increasingly complex risks.

(5) Service safety and complaint handling

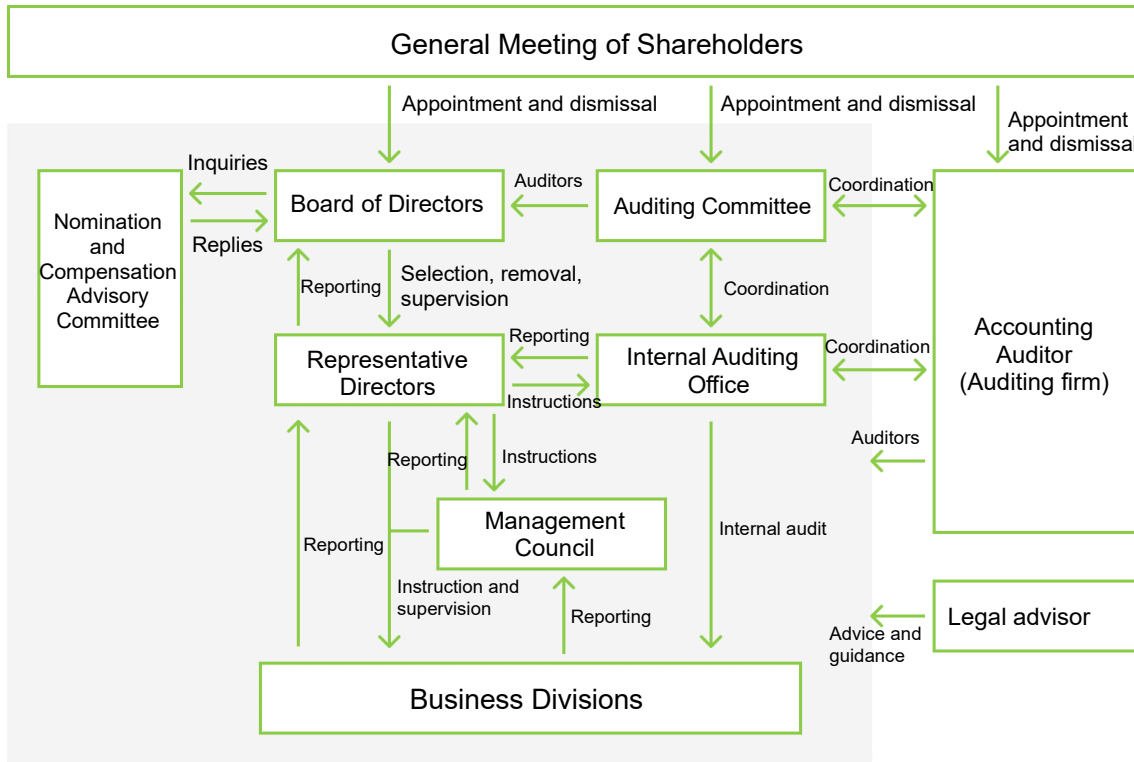
We believe that complaints and inquiries from our customers and business partners are all important points of contact with our stakeholders. We will strive to improve our services and create an environment in which each of our executives and employees can respond with sincerity and make appropriate judgments to ensure fair resolution. We also strive to provide valuable information and services that can be used without anxiety by enhancing the safety of our services through appropriate information management and information sharing.

(6) Advertising activities

In addition to complying with all laws and regulations in our advertising activities, we recognize the importance of appropriate information disclosure, including our supply chain, and will build an environment and system to ensure that we deliver fair and valuable information.

6. Corporate governance

Our corporate governance configuration is shown in the diagram below:



7. Compliance

- Compliance with laws and regulations and ethical standards

The Company's Compliance Regulations stipulate that executives and employees comply with applicable laws and regulations, internal rules, and ethical standards, and fulfill their social responsibilities through fair and appropriate corporate activities.

In light of the importance of compliance, we conduct periodic compliance training for all executives and employees.

In addition, we constantly post our management philosophy, corporate code of conduct, compliance regulations, respect for human rights, prohibition of harassment, and other internal rules and regulations on our internal portal site to promote awareness and understanding of these rules and regulations.

- Cutting off relations with antisocial forces

We cut off all relations with antisocial forces. In transactions, we carefully investigate the other party and conduct appropriate and strict anti-social checks according to established internal procedures.

- Compliance with laws and regulations

We comply with laws and regulations, conduct corporate activities in accordance with ethics, and strictly deal with illegal and antisocial activities. We are strictly prohibiting illegal and disruptive behavior such as drunken driving, violent behavior, drunkenness, etc., by individuals, and are working to raise awareness and enlighten our employees on this issue.

- Reporting, communication and consultation

We strive to promote smooth business operations and eliminate business risks through constant and thorough reporting, communication, and consultation with superiors, colleagues, and subordinates. In addition, through training and the development of an internal environment, we promote sincere team communication and appropriate information sharing to improve team performance and prevent incidents, misconduct, and violations of laws and regulations.

- Improvement of operational quality

In promoting projects, we comply with the rules and workflow established by the company, such as the rules for checking clients and contracts, and always strive to improve the quality and efficiency of our operations.

- Prohibition of bribery

We maintain sound relationships with our customers and related parties, and never offer or accept gratuities, gifts, excessive entertainment, or anything else that lacks validity. We also define the use of entrusted power for personal gain, whether financial or non-financial, as corruption, and will prevent corruption in all its forms, including entertainment, gifts, and profit sharing.

- Proper application and reimbursement

We will properly apply for and settle travel, entertainment, and other expenses incurred in the course of business activities, as well as purchased assets, and thoroughly eliminate the risk of misconduct, such as mixing public and private expenses and fictitious accounting.

- Distinction between public and private

We will promote awareness of appropriate ethical standards in each of our employees and establish a system to ensure that they do not bring personal interests to the Company or engage in personal activities that take advantage of their position in the Company. In addition, we will work to establish rules and enlighten our employees so that they will not engage in personal activities using the company's assets after they retire from the company.

- Whistleblowing system (internal and external whistleblowing system)

In addition to the internal reporting system, we have established and operate an external reporting system with an outside attorney as the contact point. The system is open to consultation and reporting of any violation of compliance, including bullying, harassment, and corruption such as profiteering, entertainment, and gift-giving, as well as violations of laws and regulations, or actions that could lead to such violations, all of which are handled in an appropriate and strict manner. The system is available to executives, employees, part-time workers, and others who have entered into employment contracts with the company, as well as seconded executives and employees, and temporary employees. Through these measures, we are working to strengthen our compliance efforts and prevent violations from occurring.

Consultation may be conducted anonymously, and the content of the consultation will be kept strictly confidential, and whistleblowers will be thoroughly protected to ensure that they are not disadvantaged by the reporting. In the unlikely event that a whistleblower is disadvantaged, we will take remedial and restorative measures and take appropriate action against the person who has treated the whistleblower unfavorably.

- Procedures and results of investigations and actions taken for those determined to be out of compliance

Our Compliance Regulations stipulate that any executives or employee who becomes aware of any problem that has occurred or may occur, or of any doubt in accordance with the purpose of compliance, may immediately consult with and report such problem to his/her superior or other relevant persons within the company, including the Compliance Committee. Upon receipt of the report, the superior will immediately report the issue to the Compliance Committee, and the Committee will then immediately convene a committee meeting to review the report and report it to the Representative Directors. Matters reported to the Representative Directors and the status of response are also reported to the Board of Directors, including matters reported or reported by subsidiaries.

The Compliance Committee shall investigate the facts of the reported or consulted case, giving due consideration to the protection of the privacy, human rights, and reputation of the informant, the person reported as a party to the suspected compliance event, and the persons cooperating in the investigation.

The results of the investigation will be reported to the informant and, if necessary, to the Board of Directors, and will be used to formulate and implement measures to prevent recurrence. The disciplinary action against violators will be decided by the Disciplinary Committee and implemented by the President and Representative Director based on the details reported to the Disciplinary Committee by the Board of Directors.

8. Risk management

The Company implements risk management to deal with risks that could have a material adverse effect on corporate activities in a timely and appropriate manner.

- Risk Management Committee

The Risk Management Committee, consisting of full-time directors and managers of the Business Administration Department, meets on a regular basis and on an ad hoc basis as necessary. The committee discusses comprehensive risk management matters, receives guidance and advice from outside law firms as necessary, and reports appropriately to the Board of Directors according to the content of the discussion. Through these measures, we have established a system that enables prompt deliberation and communication regarding major business risks. In addition, we encourage and check our executives and employees to always act in compliance with laws, regulations, and social ethics.

The effectiveness of the Risk Management Committee is evaluated by the Board of Directors and corrective actions are taken as necessary. In the event that it becomes necessary to address new areas of risk due to changes in the business environment or other factors, we will make improvements and make the status of issues and responses known to all employees, and take action as appropriate.

- Response at the time of an incident

The Risk Management Committee takes the lead in determining how to report, communicate, and consult in the event of an incident based on the nature, urgency, and importance of the incident, to respond in a timely and appropriate manner. We also analyze incidents and implement measures to prevent recurrence as appropriate.

- Anti-Corruption

We are keenly aware of the social demand for companies to prevent corruption. We examine the risk of corruption, such as the offering of entertainment or gifts that may arouse suspicion or distrust in society, or the offering of money or other benefits to gain an improper advantage, with internal and external lawyers, and take the necessary preventive measures.

9. Human resource development and human capital

Basic policy on human resource development and human capital

Our company's sustainable growth and contribution to social issues are supported by the abilities and success of each and every one of our executives and employees, as well as their integrity and high regard for each other. We will create an environment where a diverse range of executives and employees can come together and respect each other, and promote the sustainable enhancement of corporate value as well as individual challenges and successes.

(1) Capacity building of executives and employees

Through the improvement of the working environment, we are committed from a long-term perspective to developing human resources who will take on the challenge of creating value. In this way, we encourage all executives and employees to perform at their best. We also strive to nurture leaders who can deal with complex issues with sincerity, derive solutions from a broad perspective, and carry them through to the end. We emphasize on-the-job training (OJT) as the core of human resource development, and conduct a series of training programs to instill management and training know-how that managers in each department should have in common, thereby strengthening OJT capabilities. We also collaborate with external professional organizations to provide an environment in which executives and employees can participate in theme-specific training and seminars tailored to their individual business needs and development needs.

(2) Work environment

We promote mutual respect for human rights among all executives and employees, working together as trusted colleagues. And we aim to contribute to society by continuously providing valuable information and creating smiles on the faces of our customers through honorable decisions and challenges.

Based on the belief that it is important for each and every executive and employee to be able to work together in a healthy and safe environment with a sense of psychological safety and trust to realize a bright and positive society, we will create such an environment, including securing minimum wage and reducing excessively long working hours.

We comply with the laws and regulations of the countries and regions in which we operate with regard to working hours, salaries, and other working conditions. With regard to the guarantee of a living wage, we pay at least the minimum wage. To reduce long working hours, we have introduced an attendance management system that automatically alerts executives and employees when their overtime hours reach a certain level. The labor management department also monitors the overtime hours of all employees and cautions and instructs executives, employees and managers whose overtime work tends to increase.

10. Diversity and inclusion

- Diversity and inclusion

We respect diverse attributes and work to create an environment in which all members of the company recognize their individuality and respect each other, and maximize their own performance.

- Basic inclusion policy

We create an organization where the individuality of each executive and employee is respected based on a relationship of trust and integrity. To achieve healthy diversity, we will create an environment and an inclusive organization in accordance with the following guidelines. Through these efforts, we will continue to provide high-quality, innovative services, pursue appropriate profits, and contribute to the formation of a sustainable and inclusive society.

- (1) The decision-making of each executive and employee based on his/her authority is handled in a reasonable and fair manner.
- (2) Executives and employees are treated fairly.
- (3) Management demonstrates a strong commitment to inclusion.

End of document