

Multi-Stakeholder Policy

Based on our corporate philosophy of “Global Presence,” we are committed to realizing a sustainable society by emphasizing value co-creation with diverse stakeholders, including shareholders, employees, business partners, customers, creditors, and local communities. We actively engage in appropriate collaboration with these stakeholders. Furthermore, we believe that appropriately distributing the profits and outcomes generated through value co-creation and productivity improvements to multiple stakeholders is essential for the sustainable development of both companies and the economy. From this perspective, we regard giving back to employees and showing consideration to business partners as important, and we will advance the following initiatives accordingly.

1. Returns to Employees

Our company defines its ideal human resources as individuals who can adapt to change and continuously challenge themselves and grow. We place great importance on creating an environment that nurtures such talent, and we are working to develop workplaces where these individuals can thrive, as well as systems that maximize the abilities of our employees. Through the provision of diverse career opportunities and fostering a corporate culture that encourages challenges, we aim to achieve sustainable growth and improved productivity, focusing on maximizing added value. Based on the profits and outcomes generated, we will appropriately raise wages and actively implement measures—centered on system design and training programs—that enhance employee engagement and further improve productivity, with the goal of providing continuous returns to our employees.

(Individual Items)

Regarding wage increases, we will respond appropriately through sincere labor-management dialogue, considering price trends, economic conditions, and our company’s business performance, in a way that enhances employee motivation and morale. We are also working to create a more comfortable working environment by introducing flextime and expanding childcare and nursing care leave systems.

In terms of education and training, we offer various programs such as rank-specific training, and we have established systems like incentive payments for obtaining qualifications and correspondence education programs to support employees in deepening their learning

voluntarily. Going forward, we will also focus on developing the next-generation leaders and global talent.

2. Consideration for Business Partners

Our company remains committed to complying with the principles outlined in the Declaration of Partnership Building.

In the event that our Declaration of Partnership Building is removed from the portal site, we will voluntarily withdraw the publication of our Multi-Stakeholder Policy.

URL of the Declaration of Partnership Building:

<https://www.biz-partnership.jp/declaration/70033-05-16-aichi.pdf>

Additionally, regarding transactions with businesses exempt from consumption tax, we will refer to the government's published views on how such businesses and their partners should respond to the invoice system, and we will strive to build appropriate relationships accordingly.

3. Initiatives for Other Stakeholders

We place great importance on relationships with diverse stakeholders and is committed to enhancing corporate value sustainably through the practice of ESG management.

We will continue to steadily advance these initiatives while regularly checking the status of our efforts.

November 18,2025

Nobuaki Osawa, President and COO

OSG Corporation