

# Independent Officers Notification

## 1. Fundamental Information

Corporate Name	ACOM CO., LTD.			Trading Code	8572
Data of Notification	2023/7/4	Date of Change	2023/6/23		
Reason for Submitting Notification	Election of outside directors is proposed as a matter to be resolved at the Ordinary General Meeting of Shareholders.				
<input checked="" type="checkbox"/> All of those eligible as Independent Officers are appointed as Independent Officers					

## 2. Matters related to Independence of Independent Officers and Outside Officers

No.	Name	Outside Director/Outside Audit and Supervisory Board Member	Independent Officer	Criteria (a) through (l) are explained below (*2 & *3)													Details	Acceptance		
				a	b	c	d	e	f	g	h	i	j	k	l	N/A				
1	Takuji Akiyama	Outside Director	○															△	Correction	Yes
2	Toshihiko Yamashita	Outside Director	○															○	Newly Appointed	Yes
3																				
4																				
5																				

## 3. Reasons for Nomination

No.	Explanation of whether applicable for the above (a) through (l) criteria	Reason for Selection as independent officers (*5)
1	Mr. Takuji Akiyama resigned Deloitte Touche Tohmatsu LLC in August 2018 (and resigned auditing operations of the Company in June 2014) and there are no trading in the past three years. Trading amount between Deloitte Touche Tohmatsu LLC and the Company are less than 2% of their consolidated sales, which does not correspond to "Accounting or law firms where the Company is a major business partner". Therefore, there are no special business relations that could affect him in executing his duties as Outside Director.	Mr. Takuji Akiyama is an Outside Director stipulated under Article 2, Paragraph 15 of the Companies Act. He is expected to supervise and audit the management of the Company from a neutral and objective viewpoint based on his advanced expertise and abundant experience gained in finance and accounting audits through his career as a certified public accountant over many years. Although he has not been directly involved in corporate management other than as an outside company auditor, it is anticipated that he will perform his duties as an Outside Director appropriately for the aforementioned reasons. Upon his election, he is expected to play the role as an Outside Director to provide advice on management policies and improvements to be made from a standpoint of accelerating sustainable growth and striving towards enhancement of medium- to long-term corporate value based on his insight, and to supervise the management from an independent viewpoint through the appointment and dismissal of its members and other important decision-making at the Board of Directors meetings. As he meets all requirements for "Independence Standards for Outside Directors" the Company has formulated, he has been designated as an independent director.
2	Mr. Toshihiko Yamashita worked for Meiji Yasuda Asset Management Company Ltd. until March 2023, and Meiji Yasuda Life Insurance Company until June 2023. Trading amount between those companies and the Company are less than 2% of their consolidated sales and the Company's consolidated operating revenue, which does not correspond to "Those for whom the Company is a major business partner" and "Major business partners of the Company". Therefore, there are no special business relations that could affect him in executing his duties as Outside Director.	Mr. Toshihiko Yamashita is an Outside Director stipulated under Article 2, Paragraph 15 of the Companies Act. He has a wealth of knowledge and experience acquired in the finance industry over many years, and accomplishments as a corporate manager. He also has achievements as Auditor, Director and Audit and Supervisory Committee Member outside of the Company. Therefore, the Company believes that he can supervise and provide appropriate advice for the management of the Company from an external viewpoint based on his knowledge and experience. Upon his election, he is expected to play the role as an Outside Director to provide advice on management policies and improvements to be made from a standpoint of accelerating sustainable growth and striving towards enhancement of medium- to long-term corporate value based on his insight, and to supervise the management from an independent viewpoint through the appointment and dismissal of its members and other important decision-making at the Board of Directors meetings. As he meets all requirements for "Independence Standards for Outside Directors" the Company has formulated, he has been designated as an independent director.
3		
4		
5		

## 4. Supplementary Explanation

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※1 Please check the box if the Company has notified (Tokyo Stock Exchange of) all the outside officers who satisfy the eligibility criteria for independent officers.

※2 Check item for attributes of officers

a. Executive of the Company or its subsidiary

b. Non-executive director or accounting advisor of the Company or its subsidiaries (in case of Outside Audit & Supervisory Board Member)

c. Non-executive director or executive of a parent company of the Company

d. Audit and Supervisory Board Member (Kansayaku) of a parent company of the Company (in case of Outside Audit and Supervisory Board Member)

e. Executive of a fellow subsidiary company of the Company

f. Person whose major client or supplier is the Company or a business executive thereof

g. Major business partner of the Company or a business executive thereof

h. Consultant, accountant or legal professional who receives significant amounts of monetary consideration or other property from the Company other than remuneration as an officer

i. Major shareholder of the Company (or if such shareholder is a corporation, business executive of such corporation)

j. Business executive of a business partner of the Company (which does not correspond to any of f, g, or h) (only the officer him or herself)

k. Executive of a company, between which and the Company outside officers are mutually appointed (the officer himself/herself only)

l. Executive of a company or organization that receives a donation from the Company (the officer himself/herself only)

Please note that the expressions in items a. to l. above are abbreviations of the terms defined in the rules of the exchange market.

※3 Please express "○" if the outside officer presently falls or has recently fallen under the category, and please express "△" if the outside officer fell under the category in the past. Please express "●" if a close relative of the independent officer presently falls or has recently fallen under the category, and please express "▲" if a close relative of the director fell under the category in the past.

※4 If the outside officer is subject to any of items a. to l., please specify so and provide outline of the attribute.

※5 Please fill in the reason why the Company selected the independent officer.