

Corporate Governance Policy

1. Introduction

Inazuma.co is committed to maintaining the highest standards of corporate governance. This policy outlines the principles and practices that guide our operations, ensuring ethical conduct, accountability, transparency, and the protection of stakeholder interests. This framework enables us to achieve our strategic objectives, promote long-term sustainability, and enhance stakeholder confidence.

2. Purpose and Objectives

The purpose of this Corporate Governance Policy is to:

- Establish a clear framework for the direction and control of Inazuma.co.
- Define the roles and responsibilities of the Board of Directors, management, and other key stakeholders.
- Ensure ethical conduct and compliance with all applicable laws and regulations.
- Promote transparency and accountability in our operations and decision-making processes.
- Protect the rights and interests of shareholders and other

stakeholders.

- Foster a culture of integrity, responsibility, and excellence.
- Provide a foundation for sustainable growth and long-term value creation.

3. Scope

This policy applies to all directors, officers, employees, and other individuals acting on behalf of Inazuma.co. It encompasses all aspects of the company's operations, including:

- Board of Directors' structure and responsibilities
- Management structure and responsibilities
- Ethical conduct and conflict of interest
- Financial reporting and disclosure
- Risk management and internal controls
- Shareholder rights and engagement
- Stakeholder relations
- Compliance with laws and regulations

4. Principles of Corporate Governance

Inazuma.co's corporate governance framework is based on the following principles:

Principle	Description

Integrity	Conduct all business activities with honesty, ethical behavior, and fairness.
Accountability	Be responsible for decisions and actions, and provide clear explanations for performance.
Transparency	Provide timely, accurate, and clear information to stakeholders.
Independence	Ensure that decision-making is objective and free from undue influence.
Fairness	Treat all shareholders and stakeholders equitably.
Responsibility	Act in the best interests of the company and its stakeholders.
Risk Management	Identify, assess, and manage risks to protect the company's assets and reputation.
Compliance	Adhere to all applicable laws, regulations, and internal policies.

5. Board of Directors

5.1 Role and Responsibilities

The Board of Directors is responsible for the overall governance of Inazuma.co. Its primary responsibilities include:

- Establishing the company's strategic direction, objectives, and policies.
- Overseeing the performance of management and holding them accountable.
- Ensuring the integrity of the company's financial reporting and internal controls.
- Identifying and managing key risks.
- Ensuring compliance with all applicable laws and regulations.
- Representing the interests of shareholders and other stakeholders.
- Approving major decisions, such as mergers, acquisitions, and capital expenditures.
- Evaluating the performance of the CEO and other senior executives.
- Succession planning for the Board and senior management.

5.2 Board Structure and Composition

The Board of Directors shall be composed of individuals with a diverse range of skills, experience, and backgrounds. The structure and composition of the Board shall be

designed to ensure:

- An appropriate balance of executive, non-executive, and independent directors.
- A majority of independent directors to ensure objectivity in decision-making.
- Directors with the necessary expertise to oversee the company's business.
- A clear separation of the roles of the Chairman and the CEO, where feasible.
- A formal process for the nomination and election of directors.
- Periodic evaluation of the Board's performance and effectiveness.

The following table outlines the desired composition of the Board of Directors:

Type of Director	Minimum Number	Criteria
Executive Directors	1	Members of senior management involved in the company's day-to-day operations.
Non-Executive Directors	2	Directors who are not involved in the company's

		day-to-day operations.
Independent Directors	Majority	Directors who have no material relationship with the company and can exercise objective judgment.

5.3 Board Committees

The Board of Directors may establish committees to assist in the discharge of its responsibilities. These committees shall operate within clearly defined mandates and report to the Board. The key committees of Inazuma.co may include:

- **Audit Committee:** Oversees the company's financial reporting, internal controls, and audit functions.
- **Compensation Committee:** Determines the compensation of the CEO and other senior executives.
- **Nominating and Governance Committee:** Identifies and recommends candidates for the Board of Directors and oversees corporate governance matters.
- **Risk Management Committee:** Oversees the company's risk

management framework and policies.

6. Management Structure and Responsibilities

The management of Inazuma.co is responsible for the day-to-day operations of the company, under the direction of the Board of Directors. The key management roles and responsibilities include:

- Chief Executive Officer (CEO):** Provides overall leadership and direction to the company, implements the company's strategy, and is accountable to the Board of Directors.
- Senior Executives:** Lead key functional areas, such as finance, operations, marketing, and technology, and are responsible for achieving business objectives.
- Management Team:** Implements the company's policies and procedures, manages employees, and ensures efficient operations.

The following table illustrates the management structure and reporting lines:

Position	Reports to	Responsibilities
Chief Executive Officer	Board of Directors	Overall leadership, strategy

(CEO)		implementation, stakeholder relations
Chief Financial Officer (CFO)	CEO	Financial planning, accounting, treasury, tax
Chief Operating Officer (COO)	CEO	Operations, production, supply chain
Chief Marketing Officer (CMO)	CEO	Marketing, sales, branding
Chief Technology Officer (CTO)	CEO	Technology development, IT infrastructure

7. Ethical Conduct and Conflict of Interest

Inazuma.co is committed to the highest standards of ethical conduct. All directors, officers, and employees are expected to:

- Act with integrity, honesty, and fairness in all their dealings.
- Comply with the company's Code of Conduct and all applicable laws and regulations.
- Avoid conflicts of interest that could compromise their objectivity

or loyalty to the company.

- Disclose any potential conflicts of interest to the appropriate authority.
- Protect the company's confidential information and intellectual property.
- Promote a culture of ethical behavior and report any suspected violations.

8. Financial Reporting and Disclosure

Inazuma.co is committed to providing accurate, timely, and transparent financial information to its stakeholders. The company will:

- Maintain appropriate accounting records and internal controls.
- Prepare financial statements in accordance with applicable accounting standards.
- Ensure that financial statements are audited by an independent external auditor.
- Disclose all material information to shareholders and other stakeholders in a timely manner.
- Comply with all applicable financial reporting regulations.

9. Risk Management and Internal Controls

Inazuma.co will establish and maintain an effective risk management framework to identify, assess, and manage key risks. This framework will

include:

- A process for identifying and assessing risks across the organization.
- Policies and procedures for mitigating and controlling risks.
- A system of internal controls to safeguard the company's assets and ensure the integrity of its operations.
- Regular monitoring and reporting of key risks to the Board of Directors and management.
- An internal audit function to evaluate the effectiveness of the risk management and internal control systems.

The following table outlines the key elements of the risk management framework:

Element	Description
Risk Identification	Identify potential risks that could affect the company's objectives.
Risk Assessment	Evaluate the likelihood and potential impact of identified risks.
Risk Response	Develop and implement strategies to mitigate, transfer, or accept risks.

Control Activities	Establish policies and procedures to ensure that risk responses are carried out effectively.
Information and Communication	Communicate relevant risk information to the appropriate stakeholders.
Monitoring	Monitor the effectiveness of the risk management framework and make necessary adjustments.

10. Shareholder Rights and Engagement

Inazuma.co respects the rights of its shareholders and is committed to engaging with them in a constructive manner. The company will:

- Ensure that shareholders have the right to vote on key matters, such as the election of directors and major corporate transactions.
- Provide shareholders with timely and accurate information about the company's performance and strategy.
- Facilitate shareholder participation in general meetings.
- Establish channels for ongoing communication and dialogue with

shareholders.

- Treat all shareholders equitably.

11. Stakeholder Relations

Inazuma.co recognizes the importance of its relationships with various stakeholders, including:

- Employees
- Customers
- Suppliers
- Communities
- Regulatory agencies

The company is committed to engaging with these stakeholders in a responsible and constructive manner, and to considering their interests in its decision-making processes.

12. Compliance with Laws and Regulations

Inazuma.co is committed to complying with all applicable laws, regulations, and industry standards. The company will:

- Establish policies and procedures to ensure compliance.
- Provide training to employees on relevant laws and regulations.
- Monitor compliance on an ongoing basis.
- Promptly address any instances of non-compliance.

13. Policy Review and Update

This Corporate Governance Policy will be reviewed periodically, at least

annually, and updated as necessary to reflect changes in laws, regulations, best practices, and the company's evolving needs.

14. Communication and Disclosure

This policy will be communicated to all directors, officers, employees, and other relevant stakeholders. It will be made available on the company's website and through other appropriate channels.

15. Enforcement

Violations of this policy may result in disciplinary action, up to and including termination of employment, in accordance with company policy and applicable laws.

Approved by:

Transforming Brand Experiences

[Name of Chairman of the Board]

[Title]

Date: [Date]