

Meanwhile, we believe that trust and creditworthiness are extremely important for achieving enhancement of the interaction between internal and external capital. By always remaining cautious of trust and creditworthiness in our management practice, we aim to realize increases in economic and social value, and to continuously enhance our corporate value.

	Internal Capital	
	Importance of Capital in Value Creation	Examples of KPIs / Monitoring Systems
Human and Organizational Capabilities	Human resources are the driving force behind the functioning of our business model. We increase spent on "physical capabilities" and labor productivity through population resource strategies, recruitment, employee training, business divisions have different backing from our administrative division, decision-making systems and decision-making speed.	<ul style="list-style-type: none"> <li>Labor productivity of employees</li> <li>Employee turnover rate</li> <li>Spent on R&amp;D</li> <li>Spent on capital expenditure</li> <li>Spent on operating expenses</li> <li>Spent on financial expenses</li> <li>Spent on non-current assets</li> <li>Spent on current assets</li> <li>Spent on cash and cash equivalents</li> <li>Spent on debt</li> <li>Spent on equity</li> <li>Spent on other items</li> <li>Evaluation by students looking at the company's performance</li> </ul>
Business Know-How	With eight Division Companies operating businesses in diverse industries, TOCHU Financial Group possesses extensive business know-how. This is our most important asset for creating new businesses and expanding into new regions.	<ul style="list-style-type: none"> <li>Financial ratios</li> <li>Business expansion into new markets</li> <li>Business expansion into new products</li> <li>Business expansion into new services</li> <li>Business expansion into new regions</li> <li>Business expansion into new countries</li> <li>Business expansion into new industries</li> <li>Business expansion into new sectors</li> <li>Business expansion into new markets</li> <li>Business expansion into new products</li> <li>Business expansion into new services</li> <li>Business expansion into new regions</li> <li>Business expansion into new countries</li> <li>Business expansion into new industries</li> <li>Business expansion into new sectors</li> </ul>
Business Portfolio	Under pressure to respond to a rapidly changing management environment and diversification of consumer needs, the entire TOCHU Group will leverage its comprehensive strength of wide companies, range of business domains to manage the existing business models and enable expansion of its functional domains, expanding the potential for sustainable growth.	<ul style="list-style-type: none"> <li>TOCHU Group will leverage its comprehensive strength of wide companies, range of business domains to manage the existing business models and enable expansion of its functional domains, expanding the potential for sustainable growth.</li> </ul>

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    A[Trust and Creditworthiness (Sampo-yoshi)] --> B[Financial Capital]
    B --> C[Capital40 CFO Interview]
  
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External Capital		
	Importance of Capital in Value Creation	Examples of KPIs / Monitoring Indicators
Client and Partner Assets	<p>We maintain win-win relationships with our clients and partners, which include 31 domains, most of them with good partners companies. This is vital to our business model to expand partners into new domains and create stable earnings and expand and decrease in allowance trade. It is our abundant client and partner assets that enable us to realize sustainable earnings growth.</p>	<ul style="list-style-type: none"> <li>• Number of clients and partners</li> </ul>
Natural Resources	<p>Through its business in the non-fossil resource sectors, we meet society's needs for sustainable procurement and supply of natural resources, capturing new business opportunities while contributing to social issues outlined in the SDG of water usage and emissions</p>	<ul style="list-style-type: none"> <li>• Ratio of renewable energy</li> <li>• CO2 emissions</li> <li>• Water consumption</li> </ul>
Relationships with Stakeholders	<p>We practice constructive communication with our stakeholders, ascertaining their expectations and demands of the Company and resolving them. Through this effort we promote stable business activities in Japan and overseas and realize further increases in corporate value.</p>	<ul style="list-style-type: none"> <li>• Number of engagements with stakeholders</li> <li>• Number of companies participating in sustainability</li> <li>• Number of compliance-related incidents</li> <li>• Number of initiatives and additional activities</li> <li>• Share repurchase and EPS</li> <li>• Evaluation by ESG evaluation institutions</li> <li>• Number of compliance violation incidents</li> </ul>