June 16, 2026

Inabata & Co., Ltd.

● Expertise and experience required of the Company's directors (skill matrix)

		Name	Global management	Business and industry knowledge		Finance and accounting	Legal/risk management/ Internal control	HR/labor	IT/digital	ESG
				Chemicals/Electronics	Food/Life					
Director	Inside	Katsutaro Inabata	●	●			●	●		●
		Kenichi Yokota				●	●	●	●	●
		Yutaka Takahashi		●	●					
		Noriaki Takeshita		●		●		●	●	
	Independent	Osamu Chonan	●		●					
		Hisayuki Suekawa	●		●					
		Mari Ikegaki*						●		●
Director (Audit and Supervisory Committee Member)	Inside	Nobukazu Kuboi				●	●			●
	Independent	Noriya Yokota			●	●		●	●	●
		Shiho Ito*				●	●			
		Yoshikazu Yasui					●	●		●
		Keiko Shindo*			●		●			●

*female

[Our way of thinking about the skill matrix]

Management philosophy of Inabata & Co., Ltd. is "People come first, based on the spirit of "love (ai)" and "respect (kei)," and together we strive towards contributing to the development of society," and our vision is "To continually evolve, serving clients and society, through global operations and meeting their changing needs." In addition, with around 2030 in mind, we have set "IK Vision 2030" as a long-term vision that envisions our future status, and have positioned the mid-term management plan "New Challenge 2026" ("NC2026") as a step toward

that long-term vision.
In identifying the skills expected of directors, we have decided from the viewpoint of the kind of skills that are required to build systems that enable the board of directors of the Company to fulfill the functions relating to decision-making and the supervision of business execution, as we expand globally, based on this management philosophy, vision, the long-term vision "IK Vision 2030," and mid-term management plan "NC2026." From this point of view, we have specifically identified the following skills and formulated a skill matrix.

[Skills that our Board of Directors are expected to have]

1. Global management

We are expanding our business globally, and in particular, in our long-term vision "IK Vision 2030," we anticipate that the overseas business ratio will be 70% or greater. From this point of view, in order to plan the future growth of Inabata & Co., Ltd., we believe that it is extremely useful to appoint those who have knowledge of global corporate management as directors. Therefore, especially when inviting independent directors, we make sure to include managers of companies that are developing business globally, especially top management, or those with equivalent experience. The Global Management item in the skill matrix is based on top management of a company that is developing business globally or whether the candidate has experience equivalent to this.
When judging the candidates under this requirement, Messrs. Katsutaro Inabata, Osamu Chonan, and Hisayuki Suekawa all have abundant experience as executive managers in global companies, demonstrating their global management skills.

2. Business & industry knowledge

In managing a specialized trading firm like ours, first and foremost, vast expertise and experience in each business field is indispensable. In particular, regarding executive directors who are in charge of business execution, it is extremely important in practice to the development of the business of a trading firm like ours to hold a wide range of knowledge, experience and personal connections in each of our business fields, and when appointing executive directors, we give consideration to balance among those who have knowledge of the Company's business fields. More specifically, Mr. Katsutaro Inabata has long been engaged in the Company's plastics segment, while Mr. Yutaka Takahashi has long been engaged especially in the chemicals segment, and then, after being appointed executive officer, he supervised the life industry segment. These two executives possess knowledge and experience concerning different businesses of the Company.
When inviting independent directors, we give consideration to their broad knowledge and

experience in various business fields, and aim to include individuals capable of providing supervision and opinions on business strategies from an objective perspective. We consider each of the candidates for independent director to have skills relevant to business or industry knowledge, particularly in cases where they have business experience in the same or adjacent industry to that of the products handled by the Company, or a related industry, based on their experience at other companies and industry background.

3. Finance & accounting

Financial strategy (corporate finance) in corporate management is of course important, and we believe that we need someone among executive directors who is responsible for financial strategy and can lead efforts to improve corporate value through various dialogues with investors. Mr. Kenichi Yokota has long served in management positions in the finance, accounting, and IR departments, and as part of his duties, he has held dialogues with various investors and provided valuable feedback to Company management as part of his consistent efforts to strengthen corporate governance and enhance corporate value. Mr. Noriaki Takeshita has held the position of CFO at a comprehensive chemicals manufacturer's large-scale joint venture in Saudi Arabia. He has extensive knowledge and experience in finance and accounting.

In addition, in order to strengthen the supervisory function for business execution, we believe that it is useful to always include those who are familiar with finance and accounting among directors who are audit and supervisory committee members. Mr. Nobukazu Kuboi has long been engaged in the Company's finance and accounting operations. After being appointed full-time audit & supervisory board member and full-time audit and supervisory committee member, he was engaged in the Company's audit operations. Mr. Noriya Yokota has held the position of CFO at a major global alcoholic beverages and soft drinks manufacturer. He has extensive knowledge and experience in finance, accounting, and IR operations. Ms. Shiho Ito has specialized expertise as a certified accountant. She has many years of experience in accounting audits at various companies, and this experience will be valuable in strengthening the Company's supervisory function for business execution.

4. Legal, risk management & internal control

At Inabata & Co., Ltd., which is expanding its business globally, there are various risks such as credit risk of business partners, risk related to business investment, latent risk associated with overseas business activities, foreign exchange fluctuation risk, and commodity market fluctuation risks. Therefore, risk management is extremely important for management. As director, Mr. Katsutaro Inabata has had direct control over the internal audit department, and in that capacity he has been closely involved with risk management and internal controls. In addition, he has served for many years as chair of the Compliance Committee. Mr. Kenichi Yokota has served for many years as chair of the Company's Internal Control Committee while being directly involved in the establishment of internal control systems. After being appointed director, he has been in charge of the legal and risk management departments.

In addition, we are committed to management that emphasizes compliance above all else, and in order to strengthen the supervisory function for business execution, we believe it is useful to include those who are familiar with the law among directors who are audit and supervisory committee members without fail. Ms. Keiko Shindo is a registered attorney at law with valuable expertise accumulated through her service at a law firm and overseeing a legal department at a manufacturer with global business operations mainly in the field of electronics.

Additionally, we have chosen to be a company with an audit and supervisory committee with the aim of expediting management decision-making and strengthening the supervisory function for business execution. Companies with an audit and supervisory committee are required to make effective use of the company internal control system to conduct systematic audits. From this point of view, we believe that it is essential to include those who have specialized knowledge and experience in internal control and auditing among directors who are audit and supervisory committee members. Mr. Nobukazu Kuboi has been engaged in the establishment of internal control systems since the rollout of the J-SOX system. Ms. Shiho Ito has extensive expertise and experience in internal control and auditing after having been engaged in internal controls and audits of various companies over many years as an employee of major audit firms. Mr. Yoshikazu Yasui served at a global general materials manufacturer which provides a broad array of products, where he was involved in audits and related operations as a director of the board and full time member of the audit committee. He has abundant practical experience in internal controls and auditing.

5. HR & labor

In a trading firm like ours, human resources are our greatest asset, and human resource development is an important management issue in the medium to long term. The mid-term management plan “NC2026” places a priority on improving the well-being of employees who support our sustainable growth, promoting diversity and inclusion (D&I), further expanding health and productivity management initiatives, and making greater investments in our human capital. To implement this strategy, we believe it desirable for directors to include those who have experience and skills in HR and labor, and we place great importance on this perspective when inviting independent directors. During his experience as director, Mr. Katsutaro Inabata has been in charge of the human resources department. Mr. Kenichi Yokota currently is in charge of the human resources department and has extensive experience reforming various personnel systems. Mr. Noriaki Takeshita has experience in the human resources department of a petrochemicals department at a comprehensive chemicals manufacturer.

Additionally, Ms. Mari Ikegaki held positions of responsibility for many years in the human resources division at a foreign company that expands its business globally to provide financial services, and has broad experience in relation to human resources and labor. Therefore, the Company expects that she will provide advice particularly in the areas of human resources strategy, the promotion of diversity, etc. Mr. Noriya Yokota has extensive experience in human resources and labor, having served as director of group-wide human resources and general affairs at a major alcoholic beverages and soft drinks manufacturer. Mr. Yoshikazu Yasui has been in charge of human resources and general affairs as head of the human resources department and as a managing executive officer at a global general materials manufacturer which provides a broad array of materials and products, and he has extensive knowledge in human resources and labor. Therefore, the Company expects that he will provide advice on human capital management, the promotion of D&I, etc.

6. IT & digital

The Company's mid-term management plan "NC2026" includes a medium-term digital strategy as one of the core management strategies. The basic policy behind the digital strategy is to enhance the management information infrastructure and strengthen group-wide security. To implement the digital strategy and promote data-driven management and digital transformation initiatives, we need specialized expertise in IT and digital technology. In addition, threats to information security have been increasing year by year, and we believe that IT/digital skills are necessary to strengthen countermeasures against these.

Mr. Kenichi Yokota holds multiple national certifications in the IT and digital fields for information technology engineers and other experts. With that specialized knowledge, he has led many initiatives aimed at strengthening the Group's overall information security. Additionally, both Mr. Noriaki Takeshita and Mr. Noriya Yokota have served as CIO or in equivalent positions at a major company with global operations, attesting to their wide range of knowledge in the IT and digital fields.

7. ESG

Inabata & Co., Ltd. established the Sustainability Committee in October 2021 and considers the promotion of sustainability to be an important management issue. We also consider improving the external evaluation of ESG as an important issue. From this point of view, we believe that it is necessary to include those who have knowledge of sustainability and ESG in corporate management among directors, and we take these points into consideration when inviting independent directors.

Mr. Katsutaro Inabata has expertise in all areas of ESG, having served as chair of the Company's Sustainability Committee. Mr. Kenichi Yokota has led initiatives to improve corporate governance, and while in charge of human resources, he implemented employee engagement surveys and health and productivity management programs. Through these initiatives, he has developed particular expertise in the Governance and Society aspects of ESG. Mr. Nobukazu Kuboi was closely engaged in worksite-level initiatives to introduce a corporate governance code. He has developed particular expertise in the Governance aspect of ESG.

Additionally, Ms. Mari Ikegaki has extensive experience in human resources strategy and the diversity promotion. She is expected to take a leading role in making recommendations in the Society area of ESG. Mr. Noriya Yokota has been in charge of management strategies at a major alcoholic beverages and soft drinks manufacturer that has demonstrated leadership among Japanese companies for its advanced initiatives in the environmental area. He is expected to take a leading role in making recommendations in the Environment area of ESG.

Mr. Yoshikazu Yasui has extensive experience in human resources and labor management. He is expected to use his extensive experience in human resources and labor management to make recommendations in the Society area of ESG. This includes guidance on human capital management and the promotion of D&I. Ms. Keiko Shindo has experience in overseeing a corporate governance department at a manufacturer with global business operations mainly in the field of electronics as executive officer. She is expected to take a leading role in making recommendations in the Governance aspect of ESG.