

Labor-Management Agreement under Article 30-4, Paragraph 1 of the Worker Dispatching Act

INSEC Co., Ltd. (hereinafter referred to as "Party A") and the representative of the majority of the employees of INSEC Co., Ltd. (hereinafter referred to as "Party B") hereby enter into the following agreement pursuant to Article 30-4, Paragraph 1 of the Worker Dispatching Act.

Article 1 (Scope of Covered Dispatched Workers)

1. This Agreement shall apply to employees employed by Party A who are engaged in dispatched work under the worker dispatching business and who fall under the job categories specified in Article 3, Paragraph 1, Item (1) (hereinafter referred to as "Eligible Employees").
2. Eligible Employees are covered by this Agreement because they are frequently assigned to different client companies. This is intended to support their medium- to long-term career development and to help prevent income instability.
3. Party A shall not exclude Eligible Employees from the application of this Agreement during the term of an individual employment contract, unless there are special circumstances.

Article 2 (Wage Structure)

The wages of Eligible Employees shall consist of basic salary, bonuses, various allowances, overtime pay, late-night work pay, holiday work pay, commuting allowance, and retirement allowance.

Article 3 (Method of Determining Wages)

1. The "average wages of general workers engaged in the same type of work," which serve as the benchmark for comparison for the basic salary, bonuses, and various allowances of Eligible Employees (hereinafter referred to as "Basic Salary, etc."), shall be as set forth in Appendix Table 1-2, which satisfies the conditions specified in the following items.

(1) The job categories of general workers engaged in the same type of work used for comparison shall be as follows.

The notice titled "Regarding the Average Wages of General Workers Engaged in the Same Type

Article 6.

(5) Retirement allowance shall be paid separately from Basic Salary, etc., in accordance with Articles 7 and 8.

Article 4 (Basic Salary, etc.)

1. The Basic Salary, etc. of Eligible Employees shall be as set forth in Appendix Table 2, which satisfies the conditions specified in the following items.

(1) It shall be equal to or higher than the average wages of general workers engaged in the same type of work as set forth in Appendix Table 1.

(2) The correspondence between the job duties of each grade set forth in Appendix Table 2 and the average wages of general workers engaged in the same type of work set forth in Appendix Table 1 shall be as follows.

"Skills and experience" refer to the job performance ability and practical experience in the relevant job category.

- Rank A: Ability and experience to independently perform duties requiring advanced skills or judgment (approx. 10 years or more)
 - Rank B: Ability and experience to independently perform standard duties (approx. 3 years to less than 10 years)
 - Rank C: Ability and experience to perform auxiliary or basic duties (approx. less than 3 years)
2. Basic Salary, etc. shall be determined based on a fair evaluation of job duties, performance, motivation, skills, experience, and other working conditions, and shall be subject to salary increases and other improvements in treatment in accordance with the evaluation results.
 3. The amount of Basic Salary, etc. shall be equal to or greater than the amount calculated by applying the ability and experience adjustment index and the regional index (as set forth in Appendix 3 of the Notice) to the general basic salary and bonuses, etc. set forth in Appendix 2 of the Notice.

Article 5 (Premium Wages)

Overtime pay, late-night work pay, and holiday work pay for Eligible Employees shall be paid at rates not less than those prescribed by the Labor Standards Act and other applicable laws and

of Work" as set forth in Article 30-4, Paragraph 1, Item (2)(a) of the Act on Securing the Proper Operation of Worker Dispatching Undertakings and Protection of Dispatched Workers, etc. for FY2026" (Shokuhatsu No. 0825-1, dated August 25, 2025) shall hereinafter be referred to as the "Notice."

In addition, the "amount of general basic salary and bonuses, etc. (converted to an hourly basis) based on the job-offer wages in the Employment Service Statistics" as set forth in the Notice shall hereinafter be referred to as "Appendix 2."

Item No.	Job Category	Corresponding Job Category (as defined in Appendix 2 of the Notice)
A	Driving School Instructor	03100 Other Teachers at Schools, etc.
B	Product Manufacturing Work	067 Production Equipment Operator (Metal Products)
C	Pressing and Casting Work	071 Manufacturing and Processing Worker (Metal Products)
D	Metal Welding Work	07113 Welder and Cutter (Metal)
E	Glassware Manufacturing Work	07302 Ceramic and Mineral Product Manufacturing Worker
F	Plastics Product Manufacturing Work	07308 Plastics Manufacturing Worker
G	Wire Harness Manufacturing Work	07408 Electrical Wire Manufacturing Worker
H	Product Inspection Work	076 Product Inspector (Metal Products)

For items A, D, E, F, and G, the most appropriate subcategory shall be used based on the actual nature of the work.

For items B, C, and H, a middle category shall be used, as employees may engage in multiple types of work based on the actual nature of the work.

(2) For regional adjustments, the Hello Work office having jurisdiction over the place of dispatched work shall be used as the basis, and the "Regional Index Based on Employment Service Statistics" set forth in Appendix 3 of the Notice shall be applied.

(3) Overtime pay, late-night work pay, and holiday work pay shall be paid separately from Basic Salary, etc., in accordance with Article 5.

(4) Commuting allowance shall be paid separately from Basic Salary, etc., in accordance with

regulations.

Article 6 (Commuting Allowance)

1. The "average wages of general workers engaged in the same type of work" used as a benchmark for comparison for commuting allowance shall be equivalent to the actual commuting cost, and shall be calculated as follows:

(1) Party A shall determine the one-way commuting distance based on objective indicators such as map search services, from the employee's residence to the workplace. If multiple routes exist, the route with the shortest distance shall be selected, taking into account economic efficiency and reasonableness, and in principle avoiding toll roads.

(2) The daily commuting allowance shall be calculated by multiplying the round-trip commuting distance by a per-kilometer rate determined by Party A (14 yen per kilometer at the time of conclusion of this Agreement), taking into account fuel prices, etc., and shall be paid based on the number of actual working days.

(3) No commuting allowance shall be paid if the one-way commuting distance is less than 2 km, if commuting is by bicycle or on foot, or if transportation arranged by Party A or a company vehicle is used.

(4) The monthly commuting allowance shall be capped at 14,000 yen.

Article 7 (Basis for Calculating Retirement Allowance)

1. The "average wages of general workers engaged in the same type of work" used as a benchmark for comparison for retirement allowance shall be as set forth in Appendix Table 3, which satisfies the following conditions:

(1) The minimum years of service required to receive the retirement allowance shall be 4 years, taking into account the survey results in "Wage and Retirement Allowance Survey of Small and Medium-Sized Enterprises, 2024 (Tokyo)" set forth in Appendix 4 of the Notice, as well as the need to promote medium- to long-term career development and income stability.

(2) The number of months of benefits for each length of service at retirement shall be calculated by multiplying the payment rate (number of months) for high school graduates in the "Model Retirement Allowance" by the percentage of companies with a retirement allowance system, as

set forth in the same survey.

For 4 years of service, for which no data is available, the number shall not be less than the average of the figures for 3 and 5 years of service.

Article 8 (Payment Criteria for Retirement Allowance)

1. The retirement allowance for Eligible Employees shall be as set forth in Appendix Table 4, which satisfies the following conditions.

The years of service shall be calculated from April 1, 2020 (the start date of this system), and only the period thereafter shall be included.

(1) The minimum years of service required shall be equal to or less than those set forth in Appendix Table 3.

(2) The number of months of benefits shall be equal to or greater than those set forth in Appendix Table 3.

Article 9 (Evaluation for Wage Determination)

- Basic Salary, etc. shall be determined once a year based on performance evaluations.
- Such evaluations shall fairly assess job duties, performance, and improvements in skills and experience, and shall be conducted comprehensively by the dispatching company based on information provided by the client company, including through interviews and other methods.
- Basic Salary, etc. shall be determined in accordance with the standards set forth in Appendix Table 2 based on the evaluation results.

Article 10 (Treatment Other Than Wages)

Education and training (excluding those specified in the following article), welfare benefits, and other treatment shall be determined in consideration of balance with ordinary workers, so as not to create unreasonable differences in treatment.

Article 11 (Education and Training)

Education and training as stipulated in Article 30-2 of the Worker Dispatching Act shall be implemented steadily in accordance with a separate training plan established under the Act.

Article 12 (Miscellaneous)

Matters not stipulated in this Agreement shall be discussed in good faith between labor and management.

Article 13 (Term of Validity)

- This Agreement shall be effective from April 1, 2026 to March 31, 2027.
- For agreements concluded after the expiration of this Agreement, labor and management shall continue to discuss in good faith the fair treatment of Eligible Employees based on the wage levels set forth in this Agreement.

In case of any discrepancy, the Japanese version shall prevail.

March 26, 2026

(Company)

INSEC Co., Ltd.

Representative Director: Mutsuno Suzuki



(Employee Representative)

INSEC Co., Ltd.

Majority Employee Representative:

ACOP TITO JR AMBI



Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work (Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	3199 Other Teachers at Schools, etc.	Employment Service Statistics Defined in the Official Notice	1,263	1,437	1,538	1,576	1,687	1,802	2,241
2	Regional Adjustment	Shimada 98.7	1,247	1,419	1,519	1,556	1,666	1,779	2,212

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			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	67 Production Equipment Operator (Metal Products)	Employment Service Statistics Defined in the Official Notice	1,182	1,345	1,440	1,475	1,579	1,687	2,097
2	Regional Adjustment	Kekegawa 99.5	1,177	1,339	1,433	1,468	1,572	1,679	2,087

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,780~	1,779	10 years
B	Intermediate	1,560~	1,556	3 years
C	Beginner	1,250~	1,247	0 years

(Notes)
^{*1} Details of the job duties required for each grade are specified in a separate document.
^{*2} "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
^{*3} The correspondence between job duties for each grade and the required level of skills and years of experience shall be determined through labor-management agreement. Based on this standard, the average wages of general workers engaged in the same type of work shall be stated.

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,680~	1,679	10 years
B	Intermediate	1,470~	1,468	3 years
C	Beginner	1,180~	1,177	0 years

(Notes)
^{*1} Details of the job duties required for each grade are specified in a separate document.
^{*2} "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
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Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work
(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	97 Production Equipment Operator (Metal Products)	Employment Service Statistics Defined in the Official Notice	1,182	1,345	1,440	1,475	1,579	1,687	2,097
2	Regional Adjustment	Shimada 98.7	1,167	1,328	1,422	1,456	1,559	1,666	2,070

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	≈	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,670~		1,666	10 years
B	Intermediate	1,460~		1,456	3 years
C	Beginner	1,170~		1,167	0 years

(Notes)
^{#1} Details of the job duties required for each grade are specified in a separate document.
^{#2} "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
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(Regarding Basic Salary and Bonuses, etc.)

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			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	71 Manufacturing and Processing Worker (Metal Products)	Employment Service Statistics Defined in the Official Notice	1,193	1,358	1,453	1,489	1,594	1,702	2,116
2	Regional Adjustment	Shimada 98.7	1,178	1,341	1,435	1,470	1,574	1,680	2,089

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Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	≈	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,680~		1,680	10 years
B	Intermediate	1,470~		1,470	3 years
C	Beginner	1,180~		1,178	0 years

(Notes)
^{#1} Details of the job duties required for each grade are specified in a separate document.
^{#2} "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
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(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	7113 Welder and Cutter (Metal)	Employment Service Statistics Defined in the Official Notice	1,230	1,400	1,498	1,535	1,643	1,755	2,182
2	Regional Adjustment	Iwata 99.5	1,224	1,393	1,491	1,528	1,635	1,747	2,172

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	≈	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,750~		1,747	10 years
B	Intermediate	1,530~		1,528	3 years
C	Beginner	1,225~		1,224	0 years

(Notes)
^{#1} Details of the job duties required for each grade are specified in a separate document.
^{#2} "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
^{#3} The correspondence between job duties for each grade and the required level of skills and years of experience shall be determined through labor-management agreement. Based on this standard, the average wages of general workers engaged in the same type of work shall be stated.

Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work
(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	7902 Ceramic and Mineral Product Manufacturing Worker	Employment Service Statistics Defined in the Official Notice	1,166	1,327	1,420	1,455	1,558	1,664	2,068
2	Regional Adjustment	Shimada 98.7	1,151	1,310	1,402	1,437	1,538	1,643	2,042

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	≈	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,645~		1,643	10 years
B	Intermediate	1,440~		1,437	3 years
C	Beginner	1,155~		1,151	0 years

(Notes)
^{#1} Details of the job duties required for each grade are specified in a separate document.
^{#2} "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
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Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work
(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	740B Electrical Wire Manufacturing Worker	Employment Service Statistics Defined in the Official Notice	1,071	1,219	1,304	1,337	1,431	1,528	1,900
2	Regional Adjustment	Kakegawa 99.5	1,066	1,213	1,298	1,331	1,424	1,521	1,891
3	The base value (0 years) is set at the level of the regional minimum wage		1,097	1,248	1,336	1,369	1,466	1,565	1,946

Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work
(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	730A Plastics Manufacturing Worker	Employment Service Statistics Defined in the Official Notice	1,157	1,317	1,409	1,444	1,546	1,651	2,053
2	Regional Adjustment	Kakegawa 99.5	1,152	1,311	1,402	1,437	1,539	1,643	2,043

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Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,645~	1,643	10 years
B	Intermediate	1,440~	1,437	3 years
C	Beginner	1,155~	1,152	0 years

(Notes)
 *1 Details of the job duties required for each grade are specified in a separate document.
 *2 "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
 *3 The correspondence between job duties for each grade and the required level of skills and years of experience shall be determined through labor-management agreement. Based on this standard, the average wages of general workers engaged in the same type of work shall be stated.

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Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,565~	1,565	10 years
B	Intermediate	1,370~	1,369	3 years
C	Beginner	1,100~	1,097	0 years

(Notes)
 *1 Details of the job duties required for each grade are specified in a separate document.
 *2 "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
 *3 The correspondence between job duties for each grade and the required level of skills and years of experience shall be determined through labor-management agreement. Based on this standard, the average wages of general workers engaged in the same type of work shall be stated.

Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work
(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	76 Product Inspector (Metal Products)	Employment Service Statistics Defined in the Official Notice	1,153	1,312	1,404	1,439	1,540	1,645	2,045
2	Regional Adjustment	Kakegawa 99.5	1,148	1,306	1,397	1,432	1,533	1,637	2,035

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,640~	1,637	10 years
B	Intermediate	1,435~	1,432	3 years
C	Beginner	1,150~	1,148	0 years

(Notes)
 *1 Details of the job duties required for each grade are specified in a separate document.
 *2 "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
 *3 The correspondence between job duties for each grade and the required level of skills and years of experience shall be determined through labor-management agreement. Based on this standard, the average wages of general workers engaged in the same type of work shall be stated.

Appendix Table 1: Average Wages of General Workers Engaged in the Same Type of Work
(Regarding Basic Salary and Bonuses, etc.)

			Base Value and the Value Adjusted by the Ability and Experience Index						
			0 years	1 year	2 years	3 years	5 years	10 years	20 years
			100.0	113.8	121.8	124.8	133.6	142.7	177.4
1	76 Product Inspector (Metal Products)	Employment Service Statistics Defined in the Official Notice	1,153	1,312	1,404	1,439	1,540	1,645	2,045
2	Regional Adjustment	Shimada 98.7	1,139	1,295	1,386	1,421	1,520	1,624	2,019

Appendix Table 2: Basic Salary and Other Pay for Eligible Employees

Grade	Job Description ¹	Basic Salary and Other Pay (Hourly Basis) ²	Average Wages of Comparable General Workers ³	Skills and Experience of Comparable General Workers
A	Advanced	1,625~	1,624	10 years
B	Intermediate	1,425~	1,421	3 years
C	Beginner	1,140~	1,139	0 years

(Notes)
 *1 Details of the job duties required for each grade are specified in a separate document.
 *2 "Basic salary and other pay" for dispatched workers (meaning basic salary, bonuses, and various allowances; the same shall apply hereinafter) shall be stated as an hourly equivalent, excluding overtime pay, commuting allowance, and retirement allowance.
 In addition, based on performance evaluations, if accumulation of experience or improvement in skills is recognized, promotions and wage revisions shall be implemented.
 *3 The correspondence between job duties for each grade and the required level of skills and years of experience shall be determined through labor-management agreement. Based on this standard, the average wages of general workers engaged in the same type of work shall be stated.

Appendix Table 3: Average Wages of General Workers in the Same Type of Work
(Retirement Allowance)

Years of Service		4 years	5 years	10 years	15 years	20 years	25 years	30 years	35 years	37 years	Retirement Age
Benefit Rate (Months)	Voluntary Resignation	0.9	1.2	2.5	4.4	6.0	8.3	10.2	11.6	11.8	-
	Company Initiated Termination	1.2	1.5	3.2	5.5	7.1	9.8	11.6	13.1	13.5	15.1

(Source) Based on the retirement allowance payment rates (model retirement allowance for high school graduates) from "Wage and Retirement Allowance Survey of Small and Medium-Sized Enterprises, 2024" (Tokyo Metropolitan Government), multiplied by the percentage of companies that reported having a retirement allowance system (64.2%).
For the number of months of benefits for 4 years of service, for which no data is available in the statistical materials, the value is calculated as the average of the figures for 3 and 5 years of service.

Appendix Table 4: Retirement Allowances for Eligible Employees^{*1}

Years of Service ^{*2}		4 to less than 5 years	5 to less than 10 years	10 to less than 15 years	15 to less than 20 years	20 to less than 25 years	25 to less than 30 years	30 to less than 35 years	35 to less than 37 years	37 to less than 42 years	Retirement Age ^{*3}
Benefit Rate (Months)	Voluntary Resignation	0.9	1.2	2.5	4.4	6.0	8.3	10.2	11.6	11.8	-
	Company Initiated Termination	1.2	1.5	3.2	5.5	7.1	9.8	11.6	13.1	13.5	15.1

(Notes)

- *1 The retirement allowance shall be calculated by multiplying the employee's basic hourly wage at the time of retirement by the prescribed working hours, and then by the prescribed average number of working days. The resulting amount shall be treated as one month of the retirement allowance.
- *2 The minimum years of service required to receive the retirement allowance shall be 4 years. No payment shall be made if the employee has less than 4 years of service at the time of retirement.
- *3 "Retirement age" refers to the years of service in the case where an employee has been continuously employed from high school graduation until the mandatory retirement age of 60. Such years of service shall be 42 years.

