#### **Wage Rule**

#### **Prior Check Items**

#### **Employment Contract**

### (1)Since we want to be a company that can evaluate people fairly, everyone shall be renewed employment each year as a contract employee.

(Reason) People who can not keep the company's minimum rules in order not to disappoint customer expectations, which is the source of income, would lead to dissatisfaction of people who commit it.

One of the minimum rules is to "be punctual" For example, suppose your relative is hospitalized due to an accident, wandering around life and death. You ought to see your relative as soon as possible. It was early morning. I went to the station to take the train to go to the hospital. However, a station worker slept over and came to work late, so that the gate was still closed, and you couldn't enter the platform, but the train is running. Don't you think that such a thing should not be happened?

Customers will not come if department stores, hospitals and restaurants don't open on time. Consequently, the company's profit will decline and employee's compensation will not increase. If you cannot keep the minimum promise as an adult, you will pull the other employees off in our company who work hard to create a fair evaluation system.

Secondly, it is about people who can not use "Doreming System". It is indispensable for us to identify issues and continuously improve our system by using it by our own. When customers ask how to use the system, and if you cannot answer, we shall judge you that you do not want to achieve your own dreams with our company (Our shared dream/value is to do the jobs that are highly respected by family members, friends and customers.)

When I checked the actual employees' record in the past, I was surprised about a number of absent without notice and the lack of working hours that did not reach to the prescribed working hours of the month. I found that salary was fully paid without checking himself (Country Manager) and his managing member.

When I asked him the reason, it was an excuse that he was not coming to work because he went to an event. For the half year that I checked for attendance, there were 80 days for absent. Several tens of days were late. Don't you think it is unbelievable?

When we tried to do dismissal trial if the work record was true, he said I'll quit, then left. However, even after he quit, he was attending the event organized by government agencies as our representative.

I was also attending the international conference (using TV) as I was invited by the government agency in Japan. I was surprised to see him on the TV. It was my fault to employ such a person who doesn't have common sense, but because I witnessed this, I thought it is necessary to add this second condition.

Third, it is about "people who do not follow the rules". For those who commit or attempt a crime or people who cannot follow the rules, we shall not renew the employment contract. It is because I do not want other people are also viewed like that because of one such person's fault.

For those who do not fall into these three categories, we shall update the employment contract. We want to take care of those who work hard and make results and achieve milestones one by one together.

Unfortunately, in order to protect the right people and the organization, please understand that in this reality, we should believe that the counterparty is negative rather than positive.

(2) We would like to create an ideal organization to develop a fair compensation scheme, which is not the relationship between employer and employee.

#### Basic idea of compensation

# (3)I would like to create an ideal organization by stopping the relationship between those who employ and who are employed.

In order to realize 3, we implemented the world's first revenue share compensation system.

We organize nine members in a team and reward according to the outcome of each team. We shall disclose how much the team can earn if the team achieves the outcomes in advance based on the performance-based remuneration.

Form No.1 team for each company.

3 Sales and Marketing people, 3 Sales and Customer support people, 1 Sales and Back office people, 2 Sales and system testing (All members shall be able to do sales.)

In the case of Indian entity, we aim to acquire 1 million users per team.

When you acquire 100,000 users, it will allow you to create a next team.

Under the No.1 team, No.1-1 team is formed, and we will aim to acquire 1 million users.

The number of team limits to 10 teams under the No.1 team and aim to acquire the total 10 million users.

5% of dividends shall be distributed to No.1 team.

With further subordinate to the No.1 team, we can create ten teams, but we will only pay dividends only to the No.1 team and not the subordinate team.

#### **Chapter 1: General Provisions**

(Section 1) Concept of Prescribed Working Hours

In each month, prescribed working hours per day shall be 8 hours as the base, excluding break time. Schedule shall be created in advance by yourself, and you shall commit to the prescribed working hours of the month.

If your work is demanded more than the prescribed working hours, the company shall pay overtime. However, in the case of India where prescribed working hours are shorter than the statutory working hours, overtime is recognized; however, because this is overtime within statutory working hours, it will not generate overtime premium.

Also, overtime work shall be limited only when your team leader and supervisor approve.

There will be no consideration or evaluation for overtime work without requesting your team leader and supervisor.

#### (Section 2) Concept of Paid Leave

Paid leave shall be granted and executed in accordance with national law.

Therefore, the person shall inform a team leader about when to take a paid leave and obtain approval from the team leader. If you are absent without having the approval, it will be absent and negative on your evaluation.

If paid leaves are not being used, we shall never exchange it with wages.

Be sure to plan "P" and execute "D".

People who do not do or cannot do are negatively evaluated.

#### (Section 3) Concept of Absence

If you use remaining paid leave in cases of your sudden illness or injury, etc., you shall obtain the permission from your team leader and supervisor.

This case also does negatively impact on your evaluation.

People who care and manage their health and are not sick and not absent, we think we should evaluate differently, otherwise it would be unfair.

Also, there is a possibility that if we don't make any difference between the two, more people might be absent, which could lead to a sloppy company or organization.

#### (Section 4) Concept of Trust Relationship

People who have a habit of not being honest but excuses or lying, it is better not to sign this agreement.

If you cheat or lie that the train was late but you were actually overslept. One day, it would be found, and the trust would be gone if this came out.

We will not be able to promote you more than regular employment.

You have been promoted, but once the lie came out, you will be downgraded and will not be granted allowance at all.

Instead, if you admit slept over honestly and make improvements for it, trust will be formed.

If you are not trusted by your team leader or colleagues, your income will not increase, and you will not be able to access to financial services.

If you cannot keep promises should not sign this agreement because the consequence will be the same as above.

#### (Section 5) Consequence of not using our system

If you do not plan (schedule, task), do not disclose a goal, do not act (registration, approval), do not improve (no reporting, no consultation, no contacting), you cannot be more than a team leader. Consequently, your income will be only the base salary, so that your life will not be enriched. If such a person is in the company, the person would negatively influence the others who work hard, and it would prevent those who work hard from increasing their income.

The biggest concern is when our business partners and customers realize such a person, they will be uneasy to offer jobs, refrain from shopping, bad rumors will affect our reputation. Therefore, even if such a person joins, only the minimum wages and base salary can be granted.

Please understand that it is to protect those who work hard and seriously.

#### (Section 6) Consequence of not keeping promises and not punctual

It is wrong to think because today is holiday, it must be absolutely a day off.

It should be obvious to know what is going to happen if all people who work for restaurants, retails, stations, buses, hotels, amusement parks take a day off on Sunday and public holiday.

The reason companies such as administrative work and manufacturers set a day off on weekends because utilities and such is costly for only a few people to come to work on weekends and public holidays.

Our objective is to increase the income of workers and reduce poverty and inequality. With that objective, hard workers should be rewarded. Our duty is to think how we can make the rewarding system work.

For those who want to always take a day off on Sundays and holidays, they shall adjust to meet the prescribed working hours by working longer during weekdays or coming to work on another Sunday or holidays.

If working hours are below the prescribed working hours, the equivalent amount will be deducted from the base salary, and no allowances will be granted at the same time.

#### **Employment contract**

#### Article 1 (Scope of Application)

This rule is stipulated in terms of employee wages, etc. based on the employment regulations. However, a special provision shall be applied to the person who work irregularly such as part-time worker, etc.

#### Article 2 (Category)

1. People who acquire the company's shares (spot-trading stocks, stock option), start up the business and are responsible for continuous management are called "Officers". "Officers" shall be appointed at the general shareholders meeting.

CEO, CTO, CFO, COO, CMO

2. People who are in a position to be able to run as a managerial director are called "Quasi Officers". "Quasi Officers" are distinguished between "Founding Member" who participated in starting up the business and a member who joined after the start-up stage.

## Article 3 (Base salary) As stated in the compensation table

CEO (UK,US,JP)		Hourly wage			CEO (UK,US,JP)		Hourly wage		
Annual base	2085 h	\$14.00	¥1,500	£11.00	Annual base	2085 h	\$14.00	¥1,500	£11.00
Telecom fee allowance		\$50	¥5,500	£30.00	Telecom fee allowance		\$50	¥5,500	£30.00
Travel fee allowance		\$195	¥24,000	£150.00	Travel fee allowance		\$195	¥24,000	£150.00
Housing allowance		\$910	¥100,000	£600.00	Housing allowance		\$910	¥100,000	£600.00
Skilled worker allowance		\$1,000	¥110,000	£660.00	Skilled worker allowance		\$1,000	¥110,000	£660.00
Overseas allowance		\$830	¥100,000	£650.00	Local employment		-	-	-
Monthly wage + allowance		\$2,985	¥339,500	£2,090	Monthly wage + allowance		\$2,155	¥239,500	£1,440
\$14.00	173.75	\$2,433			\$14.00	173.75	\$2,433		
¥1,500	173.75		¥260,625		¥1,500	173.75		¥260,625	
£11.00	173.75			£1,911	£11.00	173.75			£1,911
Monthly average		\$5,418	¥600,125	£4,001	Monthly average		\$4,588	¥500,125	£3,351
Expected annual salary		\$65,010	¥7,201,500	£48,015	Expected annual salary		\$55,050	¥6,001,500	£40,215

CEO (Asia,India,Africa)		Hourly wage			CEO (Asia,India,Africa)		Hourly wage		
Annual base	2085 h	\$4.67	¥500	£3.67	Annual base	2085 h	\$4.67	¥500	£3.67
Telecom fee allowance		\$17	¥1,833	£10.00	Telecom fee allowance		\$17	¥1,833	£10.00
Travel fee allowance		\$65	¥8,000	£50.00	Travel fee allowance		\$65	¥8,000	£50.00
Housing allowance		\$303	¥33,333	£200.00	Housing allowance		\$303	¥33,333	£200.00
Skilled worker allowance		\$333	¥36,667	£220.00	Skilled worker allowance		\$333	¥36,667	£220.00
Overseas allowance		\$277	¥33,333	£216.67	Local employment		-	-	-
Monthly wage + allowance		\$995	¥113,167	£697	Monthly wage + allowance		\$718	¥79,833	£480
\$4.67	173.75	\$811			\$4.67	173.75	\$811		
¥500	173.75		¥86,875		¥500	173.75		¥86,875	
£3.67	173.75			£637	£3.67	173.75			£637
Monthly average		\$1,806	¥200,042	£1,334	Monthly average		\$1,529	¥166,708	£1,117
Expected annual salary		\$21,670	¥2,400,500	£16,005	Expected annual salary		\$18,350	¥2,000,500	£13,405

#### 1.Base salary

The salary which becomes the base at the first time of contracting is called "Base salary". Also, it is contracted when a formal employment contract is made, and it is not the wages of trial period and outsourcing period. Base salary is set above the minimum wage of the country.

Base salary shall be paid by hourly pay.

The payment will be made by digital money.

Therefore, if the country's law does not allow to pay by digital money, it shall be outsourced.

However, the rights shall be guaranteed as a regular employee.

Base salary is a consideration that the company can lock employees for annual total working hours (statutory working hours that are compliant with each country's law).

Therefore, it is based on the Labor Law established in each country, and it is not the working hours that are subtracted by holidays and Sundays, etc.

For example in Japan, overtime work surcharge is paid for working hours exceeding 40 hours a week \* 52.143 weeks = 2,085 hours, and in the case of less than this working time, the amount is subtracted from base salary.

However, wage distribution is not once a year, but every day. This is a method to be paid at any time and to collect taxes, etc. to be paid to the government, municipalities, etc. The payroll is totaled from the beginning to the end of every month, and the adjusted amount is calculated and paid at the 10th day of every next month.

The legal working hours in India are 48 hours a week \* 52.143 weeks = 2,500 hours; however, employees of our company in India shall be followed based on 40 hours a week \* 52.143 weeks = 2,085 hours that is applied to the other countries.

Therefore, all management, manager, and employees shall follow the same provisions. However, the overtime premium will be 100% until the legal overtime hours exceed 2,500 hours.

#### Article 4 (Price Standardization Allowance)

1. It is an allowance that can be monitored annually and reduced the amount that can be changed by allowance introduced to make the life level fair because housing cost (lease), commuting, transportation expenses, mobile phone and telecommunication costs vary from region to region. Until 2020, we will start housing support allowance, transportation support allowance. We will consider whether or not we will implement these allowances in the future.

Article 5 (Commuting, Business Travel, Communication, Office Supplies Expenses)

1. Commuting and communication expenses vary from region to region, and therefore we shall provide allowance to deal accounting practices simply to make a fair wage practice. This allowance is subject to income tax.

The allowance shall not be granted to people who have below -80 points for work morals, negative scores for an evaluation, do not register plan of work or tasks, take selfish actions without reporting and consultation with a team leader.

For those who did not fulfill the above promises, we will not grant this allowance from the same month.

Please be sure to sign this agreement after you surely agree it because the company informed you in advance with this document, and you approved it.

Although the name may be changed by region, the purpose is the same.

#### Article 6 (Capacity allowance)

1. This is the allowance granted to only people who are well respected by inside and outside of the company as a business leader and an entrepreneur and a Businessman.

Item 1) A person without caring others, but self centric (not acting for a customer or a worker) shall be immediately dismissed through a general shareholders meeting when the truth is found out. Also, all other allowances shall not be given.

Please be sure to sign this agreement after you surely agree it because the company informed you in advance with this document, and you approved it.

Remuneration up to Article 6 includes in distributions when distribution was paid. Each team shall evaluate the rule of the team each other, and the distribution rate shall be changed based on the individual's performance. The rule and evaluation method shall be decided separately. The rule and evaluation methods are updated from time to time. However, the decision of the rule shall reflect the opinion of the appointed personnel.

Article 8 (Disclosure of wage income, expenses and working morales)

1. Publicly disclose the management's income, expenses, working morals, etc. on Internet. The purpose is to demonstrate that you can obtain appropriate benefits such as accessible to loans and investments by working hard and increase a number of customers.

Please be sure to sign this agreement after you surely agree it because the company informed you in advance with this document, and you approved it.

#### Article 9 (Approval of Expenses and Prohibited Matters)

1. Entertainment expenses shall not be permitted at all, and an internal employee's congratulations and condolences shall be borne by you.

Expenses for congratulations and condolences shall be up to the first degree family relationship of the person himself or herself (his or her parents, brothers and children).

- 2. The expense of PC, PC peripherals, communication devices are normally borne by the company; however, if repair has to be done due to his or her mismanagement, the expenses can be paid by the person himself or herself under the judgement of a team leader or an administrator. All equipment shall be leased or rented.
- 3. The company will bear travelling costs of only general and cheap boarding pasees. This is clearly written here to suppress the occurrence of incurring excessive expenses due to his or her circumstance and own mistakes.

Because you are an executive or semi-management, it does not mean that you can spend and waste expenses. It is strictly prohibited to waste expenses and use them without responsibility. This is because both employees and management must be able to use expenses fairly.

If you want luxury, if extra costs incur due to your body circumstance or your time, you shall be responsible for the difference.

We made these rules and we think it is understandable for those who want to create a society that hard workers can be rewarded based on a fair evaluation and know that we founded the company to reduce poverty and inequality. You shall sign this agreement only if you can approve, commit and act with complying these rules.

The item of selling and administrative expenses shall not exceed five items.

If we complicate the expenses such as for tax saving purposes, it will increase auditing costs. Therefore, we limit only the following five items:

- 1. Personnel expenses
- 2. Legal welfare expenses, no commuting, miscellaneous, consumable goods expenses, lease equipment; office lease should be a shared office that includes utilities and telecom expenses, no entertainment and meeting expenses
- 3. Travel expenses (long distance only), no deduction expenses
- 4. Outsourcing fee
- 5. VATs (only pre-payment)

#### Article 10 (Wages during a suspension from work)

With respect to the wages for the period of a suspension from work, the wages shall not be paid. However, it shall be in compliance with laws and regulations. Also, if team members voluntarily wants to support payments, the team members can separately set the rules within the team and determine whether or not they pay for a suspension from work.

#### Article 11 (Wages for Temporary Closure)

In case of temporary closure due to the company's circumstances, we shall provide a temporary closure allowance for 60/100 of the average wage per temporary closure day. Those who are

temporarily transferred from employees of other companies are not eligible; however, contract employees who contract directly with us are eligible.

### Chapter 2: Countermeasures against leakage of personal information, system (program), and confidential information

Article 12 (Litigation)

If personal information, system (program), confidential information are about to leak because of not paid attention to, or if such information leaked, we shall command disciplinary dismissal and file a criminal and civil lawsuit.

① [Violation of Basic Rules of Personal Information Protection]

About handling personal information

If you carry data or materials containing personal information without the permission of the company,

If you print out personal information without the permission of the company,

If you extract data containing personal information and save them on your PC,

If you send data containing personal information via email without limiting the access with a password,

If you receive and download personal information from a customer without the permission of your supervisor,

If you bring out a PC containing personal information to the outside of the company,

If you bring your storage medium such as USB, CF, and SD card without permission,

If you attach data containing personal information and write such contents and send it via email,

If you take printed customer ledger outside of the company

If the information is leaked about the following matters

- 1) Business materials and financial report: information pertaining to business and sales strategies such as business plan, business proposal, sales plan, financial statements and accounting materials
- 2) Information related to HR and the organization, etc. (including but not limited to personal information such as employee's position, responsibility, address, telephone number, email address, family structure, date of birth)
- 3) Information on contract forms (including this document), regulations or manuals that we formulate or operate
- 4) Price information (Calculation of the cost of goods sold, planned sales price, discounts, other information on price information and price determination), in addition to any information on other companies' sales merchandise and services
- 5) Computer software and digital data: various kinds of computer software (including those customized or developed, including development in progress) and data created or organized by these operations
- 6) Personal information on customers, business partners, suppliers and employees (including information on the list and customer), including prospects of the company, other affiliated companies
- 7) Any information related to our business partners, name and contact information or agreement/transaction details, technical assistance, outsourcing relationship, business alliance and business transaction

- 8) Information related to business model, information on product design, product concept, product planning, use manuals, all memos related to our business created during our business, all know-how related to all information related to our products and related to our businesses and all ideas
- 9) Important information pursuant to each of the preceding items and information that we designate as a subject of confidentiality in particular
- 10) Any information that we knew and that we do not publicly disclose

Our company confidential information or media that stores or represents these items (product planning documents, documents such as minutes, notes, notebooks, laptop, print media, prototype texts, drawings, photos. samples, memos, review materials, magnetic tapes, floppy disks, FD, MO, CD-ROM, DVD-ROM, USB flash memory, online storage data, email, recording equipment such as recorder and mobile phone, when copying / copying other than work purposes

If you send an email externally with the necessary attachment filled with specific information without approval of your supervisor

It is an obligation to keep responsibility for those ordered to be held or accepted. If you move from an office without our understanding in writing for purposes other than legitimate duties.

If acquiring, using or providing personal information, including the following contents,

However, in cases where there is an explicit consent of the principal and based on laws and regulations, it is difficult to obtain the consent of the person himself / herself in cases where it is necessary for the protection of human life, body or property.

- 1. Matters concerning thought, belief and religion
- 2. Race, ethnicity, family origin, domicile (excluding the information on prefectures), physical and mental disorders, criminal record and other items that cause social discrimination
- 3. Matters concerning the right to organize workers, collective bargaining and other group actions
- 4. Participation in collective demonstration acts, exercise of petition rights and other matters concerning the exercise of political rights
- 5. Matters concerning health care or sex life

When acquiring personal information stated in writing directly from the person himself or herself, when necessary information such as the name of our company is clearly stated to the person himself or herself in writing and acquired without obtaining consent.

Please refer to the "Personal Information Protection Basic Rules 3.4.2.4" for necessary information here.

When we acquire personal information directly in writing by a method other than acquiring if from the person himself or herself, we promptly notify the person... However, this is not the case if you publish the purpose of use in advance. Furthermore, when personal information is used beyond the range necessary for achieving the specified purpose of use, the personal information is clearly indicated to the person in writing in advance and the consent of the individual is not obtained.

However, in cases where there is a risk of harming the life, body, property, or other rights and interests of the person or the third party by notifying the person himself or making it public, in the event that there is a risk of harming the rights or legitimate interests of the company. Of the agency or the local public entity need to cooperate in carrying out the affairs prescribed by laws and regulations and notify the principal of its purpose of use or announce it, thereby hindering the execution of the affairs in the case that there is a risk of exercising, if the purpose of use is found to be obvious from the viewpoint of acquisition, this is not the case.

When using personal information beyond the range necessary for achieving the specified purpose of use, in advance the matters listed in 3.4.2.4 Basic Rules for Personal Information Protection,

including the name of the Company, or matters of contents equivalent or superior thereto when you use it without express or notifying to the principal, without obtaining the consent of the principal.

However, when it is necessary based on laws and regulations to protect the life, body or property of a person and it is difficult to obtain consent of the person himself / herself, improvement of public health or sound development of the child in the case where it is particularly necessary for promotion and it is difficult to obtain the consent of the person himself / herself, for the purpose of carrying out the affairs under the laws and ordinances by a national institution or a local public entity or person receiving consignment thereof this is excluded when there is a need to cooperate and there is a risk of interfering with the performance of the affairs by obtaining the consent of the person himself or herself.

Violate if you identify and access the person with using personal information without consent from the person himself or herself. You shall notify the person in advance about the items specified in Personal Information Protection Act 3.4.2.4, including the name of the company or items with contents equal to or greater than that. However, this does not apply if it is applicable to any of Personal Information Protection Act 3.4.2.4.4.

Violate if you provide personal information to a third party without consent from the person himself or herself. You shall notify the person in advance about how we obtain the information and inform about the Personal Information Protection Act 3.4.2.4 or the matters equivalent to or more than this Act.

However, if it is applicable to any of the Personal Information Protection Basic Rules 3.4.2.4.4, then it shall exclude from this rule.

- We handle many personal information and sensitive information.

  Because we want you to understand how serious we are taking this personal information handling, we set strict rules to prevent from any misconduct and information leakage.
- 1st time = warning clearance, 2nd time = a written explanation (apology), demote you to one class lower position, 3rd time = disciplinary dismissal

### ② [Violation of Confidential Information Management Rules]

(CA, DA)

#### **③ [Violation of Reporting Rules]**

If you did not promptly report your mistakes to your supervisor

(1) [Violation of Working Rules] Violate if

You did not obey instructions of the company

You did not do the jobs that were instructed by the company

You did not comply with each company's rules

You forgot to clock in and clock out repeatedly without reason

You did not approve your subordinates' attendance without reason

You did not submit your evaluation sheet

You were lazy not to check your subordinates' evaluation sheet without reason

You viewed the sites that are not related to work for over 3 minutes during your working hours, or if such unrelated and inappropriate internet access was found

You made investments (stocks, foreign currencies, etc.) or any risky/gambling act

(2) [Violation of Negligent Act] Violate if you

Cause any damage or loss of credibility of the Company because you promise something for a customer without permission

Were specifically named by a customer for complains, and it was clearly your fault

Cause a serious complaint because you forgot to act/reply for a customer

Cause any damage because you inform a customer with wrong or inappropriate information without proof, and the information create serious problem for a customer.

Forget to do the job that was instructed by the company many times

Cause any damage or loss of credibility of the company because you made the same mistake again

Cannot ensure a good working morale because you are often late, leaving early and absent Carelessly break and damage the company's assets and properties

We are appointed to provide an HR-Attendance-Payroll system, which is an important system for our customers. If wages cannot be paid when it has to be paid because of system down, this will cause our customers and all of their employees inconvenience and a critical problem.

Therefore, for those who act and behave selfishly, who does not obey instructions of a supervisor, who does not report, who cannot do things that everyone can do, and who do not do it, it is inevitable for us to assess them as disqualified as a working professional.

It is a must to pay attention and prevent from such critical incidents and problems before they arise. Because we are committing and responsible for our customer's most important system, we are taking it seriously.

■ 1st time = warning clearance, 2nd time = a written explanation (apology), demote you to one class lower position, 3rd time = disciplinary dismissal

#### [Moral Violation] Violate if

It is found that internal information (settlement price, confidential information, privacy information) were leaked to outside.

It is found that you slander a specific employee and talk about it to a third party.

It is found that you talked to a third party about any criticism of the company's policy and the management policy

Sexual/power harassment is found, and you shall be disciplinary dismissed.