**Date: 19 August 2022**

**POWER OF ATTORNEY**

The undersigned,

 Name : Taro Yamada

 Position : President

 Company: 　Toishi Company Limited

hereby gives authority to:

Company : ABC logistics company limited

on behalf to do and perform the following:

1. To act as my agent for all necessary procedures relating to import and export and execute import and export proceedings.

This Power of Attorney shall become effective from the date above and remain in full force and effect for an initial term ending one (1) year after the date above.

19 August 2022

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: Toishi Company Limited

Agreed to and accepted by:

19 August 2022

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ABC logistics company limited