**Date: 19 August 2022**

**POWER OF ATTORNEY**

The undersigned,

 Name : Taro Yamada

 Position : General Manager of Sales department

 Company: 　Toishi Company Limited

hereby gives authority to:

Name : Yoshinori Sasaki

Position: General Manager of Export department

Company : ABC company limited

on behalf to do and perform the following:

In terms of trade between Toishi Company Limited and ABC company limited, to sign documents required for shipment exported from ABC company limited to Brazil.

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