Dear our business partners,

Zero Tolerance Policy at Foster for gifts and gratuities

We would like to express our sincere appreciation for your support and services

provided since we started the business with you.

Now, all over the world, the relevant authorities are imposing more rigorous anti-

bribery regulations, as seen in the FCPA (Foreign Corrupt Practices Act) of the U.S., the

Bribery Act 2010 of the U.K., and many other countries.

Since we, Foster Electric, determined to strictly comply with those regulations, we do

not allow all the employees to accept any gifts or gratuities (including, but not limited to,

customary seasonal greeting gifts and souvenirs) from our business partners. In the same

determination of compliance, we prohibit ourselves from offering any gift or gratuity to

our business partners.

We recognize that strict observation of the regulations is imperative to maintain and

develop further business relationship with our business partners.

We would appreciate all of our business partners for your understanding of ZERO

Tolerance Policy at Foster for such gifts and gratuities and kindly ask your continuous

cooperation with us.

Please accept our most sincere wishes for your further success in business and for

growing business relationship with you.

Best regards,

Kazuhiro Kishi,

CEO,

Foster Electric Company, Limited