

Parts Cancellation and Return Policy

1. Scope of Cancellation

Generally, cancellations will only be accepted for products that have not yet been arranged (procured) and have not been shipped.

Cancellations and returns after shipment will not be accepted for any reason whatsoever.

2. Non-Cancellable Items

The following items are not eligible for cancellation, even prior to shipment:

- (1) Custom-made products and made-to-order items that have already been arranged
 - (2) Parts that require individual configuration, customization, or adjustment work
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3. Exceptional Cancellation and Fees

Cancellation may be exceptionally permitted only where continuation of the purchase becomes objectively impracticable due to circumstances beyond the reasonable control of the Buyer.

In such cases, the Buyer shall pay the following cancellation fees (as administrative and re-adjustment costs):

- For invoice amounts of JPY 20,000 or less: JPY 5,000
 - For invoice amounts exceeding JPY 20,000 and up to JPY 100,000: JPY 10,000
 - For invoice amounts exceeding JPY 100,000: 30% of the invoice amount
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4. Actual Costs for Returns

If a return is exceptionally accepted for reasons attributable to the Buyer, the Buyer shall bear, in addition to the cancellation fees above, all actual costs incurred, including procurement costs, arrangement fees, and transportation expenses.

5. Force Majeure

If performance becomes difficult due to force majeure events such as natural disasters, changes in laws or regulations, transportation disruptions, or the spread of infectious diseases, the parties shall consult with each other in good faith and determine an appropriate course of action based on the circumstances.