

CITIZEN

Special Power of Attorney

To whom it may concern:

I, Daisuke Matsuoh of CITIZEN WATCH CO., LTD. hereby appoint Yasuhiro Sakuma of CITIZEN WATCH CO., LTD. to represent me to act on my behalf to do any and all of the following:

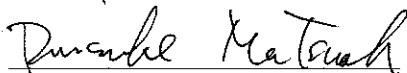
Sign the following documents on my behalf and apply to FCC for the products

- Letter of agency and anti-drug
- Confidentiality cover letters
- Any other application document that requires a signature by grantee.

The rights, powers and authority in fact to exercise any and all of the rights and powers herein granted shall commence and be in full force and effective from May 7, 2021 unless specifically extended or terminated by either party.

Date: May 7, 2021

Place: Japan



Daisuke Matsuoh
CITIZEN WATCH CO., LTD.