

## **M3 Group Basic Policy on Hotline System**

### **1. Basic Approach**

M3 Group (which refers to the Company and its affiliates, etc.<sup>1</sup>, as defined in the “Code of Conduct” stated below; the same shall apply hereinafter) has declared in the “M3 Group Code of Conduct” (hereinafter referred to as “Code of Conduct”), which is a code of conduct to be observed by each and every director, officer and employee of M3 Group, that it will establish and maintain hotline system(s) independent of ordinary reporting structures (“1.5 Communication of Concerns and Alleged Violations”).

This Policy clarifies M3 Group's approach to the operation of the hotline system as set forth in the Code of Conduct and applies to all directors, officers, and employees of M3 Group.

### **2. M3 Group's System for Hotline System**

M3 Group has established an internal hotline system that allows personnel to report directly to a designated contact point or to a director or executive officer, in confidence, any misconduct or business activities as below that have occurred or may occur within M3 Group if they become aware of such misconduct or activities. This system is also made known to new employees during their training.

- Act in violation of laws and regulations
- Act in violation of the company's Articles of Incorporation, regulations or any other rules
- Any other act deemed problematic in terms of compliance, including sexual harassment, power harassment and other forms of harassment

Anonymous reporting is also possible, and it is stipulated that there will be no disadvantages to the personnel who come forward. However, to conduct investigations, etc., the personnel is required to provide a means of contact (limited to a telephone number or email address) that the person in charge can use to contact them.

Major subsidiaries in Japan and overseas have also established internal hotline systems that allow personnel to report misconduct within the company in line with the legal systems of each country.

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<sup>1</sup> It refers to (1) M3, Inc. (2) any company in which M3, Inc. directly or indirectly holds a majority of the outstanding voting shares or equity interests and (3) any other company that the Board of Directors of M3, Inc. decides to include in the scope of the Code of Conduct as appropriate.