

M3 Group Basic Policy on Human Capital

1. Basic Approach

M3 Group (unless otherwise noted, terms used in this Policy are based on the definitions 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 respects diversity (“1.3 Appreciating Diversity”), that it adopts sound labor and employment practices (“2.3 Sound Labor and Employment Practices”), that it will maintain a healthy, safe and productive work environment (“2.4 Work Environment”), and that it will endeavor to develop human resource that respects the individuality and role of each employee (“2.5 Human Resource Development and Cultivation”).

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

M3 Group’s business objective is “making use of the Internet to increase, as much as possible, the number of people who can live longer and healthier lives, and to reduce, as much as possible, the amount of unnecessary medical costs.” M3 Group believes that human resources are the core asset in the value creation process aimed at sustainable growth and enhancing the corporate value of M3 Group.

With this in mind, M3 Group is committed to the following human resources strategies to create a work environment that respects diverse values and encourages human resources to flourish.

- Creating a work environment where employees can share goals and contribute from their own perspectives and feel a sense of fulfillment from their work
- Securing and providing opportunities for a diverse range of human resources, regardless of nationality, gender, age, etc., to play an active role
- Providing opportunities for skill development that respects the strengths, individuality and will of each employee

2. M3 Group’s Basic Policy on Human Capital

M3 Group follows the following policies in implementing the above human resources strategies.

- Diversity

M3 Group believes that its diverse human resources are the source of the strength of M3 Group and has a recruitment policy that is not restricted by gender, age, nationality, race, religion, or the presence or absence of disabilities.

- Creating a Rewarding Workplace

In addition to establishing various systems so that employees can work positively while feeling a sense of fulfillment, M3 Group will strive to create a sound work environment through internal communication.

- Training and Development of Human Resources

By resolving issues in the medical industry, M3 Group aims to move the industry in a better direction and for individuals and companies to grow, and will promote the efforts necessary to achieve this. Specifically, M3 Group will strive to train and develop human resources that respect the individuality and role of each employee through “securing professional human resources,” “training and development of human resources,” “retention plan development,” etc., thereby

contributing to the resolution of medical issues and business growth.

- Workplace Health and Safety

M3 Group places importance on workplace health and safety so that its employees can focus on their work by making the most of their individuality and skills.

To maintain a suitable work environment, M3 Group will comply with the laws and regulations of each country, promote workplace health and safety activities and raise individual awareness of health and safety through education and awareness-raising, thereby creating a safe and comfortable workplace.

- Sound Employment and Labor Practices

M3 Group is committed to ensuring sound employment and labor practices by treating employees in full compliance with the laws and regulations of each country and region in which we operate. Specifically, we strive to provide a healthy working environment for all Officers and Employees by ensuring wages, working hours, and benefits are appropriate in light of legal requirements, social expectations, and other relevant standards.

Furthermore, M3 Group respects the rights of its Officers and Employees to freedom of association, collective bargaining, and collective action.

- Hotline System

To maintain a sound, healthy, and safe workplace environment, M3 Group accepts internal reports and consultations from all Officers and Employees employed by M3 Group regarding legal violations, breaches of the Company's Articles of Incorporation or internal rules or other conduct – or risk thereof – that poses a compliance issue, including harassment such as sexual harassment or power harassment. The M3 Group's approach to managing the hotline system is set forth in the “**M3 Group Basic Policy on Hotline System.**”