

M3 Group Basic Policy on Preventing Corruption

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 will comply with all applicable antitrust, competition and fair trade laws and regulations (“3.3 Fair Competition”), prohibit all forms of corruption, including corruption and bribery, fraud, and money laundering (“3.10 Prohibition of All Forms of Corruption”), and prohibit personal conflicts of interest (“4.2 Personal Conflicts of Interest”).

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

2. M3 Group's Basic Policy on Preventing Corruption

As a basic policy, M3 Group prohibits all forms of corruption, including the following:

1. Unfair Competition Practices

Any acts that obstruct or undermine market principles, such as collusive agreements or promises with third parties involving price-fixing, market partitioning, or supply restrictions.

2. Corruption and Bribery

- Bribery to government officials or public officials, regardless of whether it takes place in Japan or overseas;
- To give or receive anything that is advantageous to the receiving party and not limited to money (entertainment and gifts, political donations, donations, sponsorship, job placement, kickbacks, etc.) in any form for the purpose of acquiring an illicit gain; and
- Facilitation payments (small payments to foreign public officials, etc. for the purpose of facilitating procedures for non-discretionary, standardized administrative services).

In addition, M3 Group will act appropriately to ensure that it does not violate any laws and regulations, etc. in countries or regions where the provision of benefits, etc. to directors, officers and employees of private companies is regulated by such laws and regulations, etc.

3. Fraud and Dishonest Acts

All forms of fraud defined as acts intended to deliberately deceive others for the purpose of obtaining an undue or illegal advantage.

4. Money Laundering

A series of acts intended to conceal the origin, ownership, or movement of funds or assets obtained through illegal or illicit means by integrating them into legitimate economic activities, including the Company's business operations.

5. Personal Conflicts of Interest

Acts that create or may create a conflict of interest with M3 Group. This includes maintaining financial or other business relationships with suppliers, customers, or competitors that compromise – or threaten to compromise – the independence of judgments required to act in the M3 Group's best interests.

3. Systems and Initiatives for Preventing Corruption

Based on the above basic policy, M3 Group has established and is implementing the following systems and initiatives.

- Obtaining Approval and Keeping Records

When providing benefits such as entertainment and gifts, M3 Group will do so after going through the necessary procedures based on the rules stipulated in regulations, etc. and shall keep accurate records of all transactions. In addition, M3 Group will periodically check the records of entertainment expenses after the fact from the perspective of preventing corruption.

- Donations and Sponsorships

Donations and sponsorships will be made in a way that does not involve corruption. In addition, approval by the Board of Directors of M3, Inc. is required for donations of a certain amount or more, regardless of the nature of the donation.

- Political Donations

M3 Group maintains a position of political neutrality and does not support any particular political party or politician in any way. In addition, M3 Group will not make political donations with the aim of promoting a position or policy that is favorable to M3 Group.

- Hotline System

M3 Group has established and is operating an internal reporting system that allows employees to report any violations of laws and regulations, the company's Articles of Incorporation, rules and other regulations and any other acts that are considered to be or may be a compliance issue, including the various forms of corruption mentioned above. This internal reporting system allows for anonymous reporting and is designed so that there will be no disadvantages to the reporting party. M3 Group's approach to the operation of the hotline system is stipulated in the “**M3 Group Basic Policy on Hotline System.**”

4. **Compliance with Laws and Regulations and Business Ethics**

M3 Group will comply with all applicable laws and regulations in each country and region where it conducts business activities, both in Japan and overseas, and will conduct its business activities with integrity and ethics.

In addition, under the commitment of the Board of Directors and the Management Committee, M3 Group will continue to promote initiatives to put business ethics into practice.