

FineToday Group Anti-Corruption Policy

Chapter 1 Basic Policy

The FineToday Group has established FineToday Group Code of Conduct and Ethics to define the values we must uphold and engage in our work with higher ethical standards, in order to realize our Purpose: "To enrich the lives of everyone today and for generations to come, one fine day at a time." Based on these specific conduct Guidelines, in order to promote legal and fair corporate activities, the FineToday Group has established the "FineToday Group Anti-Corruption Policy," which outlines the Code of Conduct and Ethics that the FineToday Group must follow to prevent corrupt practices.

Article 1 Scope of Application

This Policy applies to all officers and employees of the FineToday Group. The FineToday Group also requests that its business partners cooperate in complying with this Policy.

Article 2 Management

1. Management of anti-corruption efforts

In accordance with the FineToday Group Ethics and Compliance Regulations, the FineToday Group has established the Ethics and Compliance Committee, chaired by the CEO, Representative Director of FineToday Holdings, as the organization to comply with various laws and regulations and maintain high ethical standards. In accordance with this Policy, the Ethics and Compliance Committee will review the FineToday Group's overall efforts to prevent corrupt practices and deliberate on areas that require improvement as appropriate. In addition, the activities of the Ethics and Compliance Committee will be reported to the FineToday Holdings Board of Directors in accordance with the "Basic Concepts Regarding the Internal Control System and Its Status of Development" established by the FineToday Group.

2. Early detection and prevention of recurrence through the FineToday Group's whistleblowing system

In accordance with the FineToday Group Whistleblowing Rules, the FineToday Group has established group whistleblowing hotline for all officers and employees (including those who have left the company within the past year). Through this Hotline, we have established a system for early detection of organizational or individual violations of laws and regulations or internal regulations, as well as management risks that could significantly damage corporate value, and for swift investigation and response. If corrupt practices are discovered as a result of an investigation, we will take appropriate corrective measures and formulate and implement measures to prevent recurrence. Under the FineToday Group's whistleblowing rules, whistleblowers are kept confidential in accordance with the above regulations, which ensure a high degree of effectiveness.

3. Transparent and fair accounting processing

The FineToday Group will conduct transparent and fair accounting practices in accordance with international accounting standards, the accounting standards of each country, and the FineToday Group Accounting Regulations, and will properly store such records.

Article 3 Education and Training

To enhance the effectiveness of this Policy, the FineToday Group will ensure its dissemination throughout the entire Group and strive to raise awareness of compliance. Under the leadership of the Ethics and Compliance Committee, the Group will also provide education and training on the prevention of corrupt practices to all officers and employees.

Article 4 Monitoring

At the FineToday Group, the responsible department will regularly conduct self-assessment and check on compliance with and implementation of this Policy and report the results to the Ethics and Compliance Committee. The Committee will consider necessary revisions and improvements based on these reports, and ensure the continuous and appropriate implementation of the Policy.

Chapter 2 Guidelines for Conduct

Article 1 Compliance with the relevant laws and regulations

The FineToday Group will comply with the laws and regulations related to the Anti-bribery law, the Unfair Competition Prevention Act, the Antimonopoly Act, and other laws and regulations of each country and region as well as its internal regulations related to the prevention of corrupt practices, and will engage in "fair, transparent and free competition, and fair transactions" as stated in the FineToday Group Code of Conduct and Ethics.

Article 2 Fair business operations

The FineToday Group will conduct fair business operations based on this Policy.

1. Strict prohibition of bribery and prohibition of political donations

- (1) The FineToday Group will adhere to this policy and the Entertainment Expenses Management Regulations established by the FineToday Group in order to maintain healthy and proper relationships with politics and government, and will strictly prohibit bribery, such as gifts, facilitation payments, and entertainment, to domestic and foreign public officials or equivalent persons.
- (2) The FineToday Group will not make donations or political donations to political parties or political funding organizations.

2. Prohibition of inappropriate entertainment, gifts, and benefits

As a general rule, the FineToday Group will not accept money, gifts, entertainment, etc., from business partners. In addition, as a general rule, the FineToday Group will not provide benefits, such as gifts or entertainment, to business partners. As an exception, when an exchange is made within a range that is considered appropriate according to social standards, the FineToday Group will comply with internal procedures based on the Entertainment Expenses Management Regulations established by the FineToday Group.

3. Prohibition of abuse of dominant bargaining position, prohibition of anti-competitive practices

- (1) The FineToday Group respects the rights of its business partners and will not abuse a dominant bargaining position or engage in any other conduct that violates the Antimonopoly Act or other relevant laws.
- (2) The FineToday Group will comply with the competition laws of each country and region and other laws related to fair market competition, and will thoroughly prohibit anti-competitive practices.

4. Elimination of ties with anti-social forces, prohibition of involvement in money laundering

- (1) The FineToday Group will thoroughly eliminate ties with anti-social forces in accordance with this policy and the FineToday Group Anti-Social Forces Elimination Regulations.
- (2) The FineToday Group will not be involved in any transaction that may contribute to money laundering, such as a transaction related to the transfer of criminal proceeds, the provision of funds to terrorists and persons on national sanctions lists.

Article 3 Prohibition of unfair means of obtaining profits

The FineToday Group prohibits the pursuit of personal profits through unfair means, such as the abuse of one's position or status, or the misuse of information obtained in the course of work.

1. Prohibition of conflicts of interest

All FineToday Group officers and employees will not engage in business that competes with the business of the FineToday Group, and will take appropriate measures to avoid any potential conflict between their own interests and the interests of the company. If a FineToday Group officer engages in any transaction with a company that may constitute a competitive transaction or a transaction involving a conflict of interest under the Companies Act, the officer will obtain prior approval from the Board of Directors in accordance with the relevant laws and regulations and the Board of Directors Regulations established by the FineToday Group, confirm that the transaction does not in fact result in a conflict of interest with the FineToday Group, and report to the Board of Directors without delay after the transaction is completed.

2. Prohibition of damage to company assets

The FineToday Group will properly manage and preserve company assets, both tangible and intangible, in accordance with relevant laws and regulations and internal company rules, and will prohibit the use of assets and expenses for personal purposes. No officers or employees of the FineToday Group will engage in any acts that damage company assets for the purpose of wrongful gain, such as embezzlement or fraud through false invoicing.

3. Prohibition of insider trading

In accordance with this Policy and the FineToday Group Insider Trading Prevention Regulations, the FineToday Group prohibits acts that constitute insider trading, such as buying and selling shares using non-public information, and when all officers and employees of FineToday group are buying and selling the FineToday Group shares, does so in an appropriate manner and in accordance with the procedures set out in the Regulations. The FineToday Group provides education and training to all officers and employees to thoroughly implement measures to prevent insider trading.

4. Proper Information management

- (1) The FineToday Group will strictly manage personal information in accordance with relevant laws and regulations, Privacy Policy and the FineToday Group Personal Information Protection Regulations. Personal information will not be used beyond the scope of the purposes for which consent has been obtained from customers and business partners from whom the information was collected.
- (2) The FineToday Group will strictly manage confidential information in accordance with the relevant laws and regulations, internal regulations and rules for managing confidential information established by the FineToday Group, and no FineToday Group officers and employees will disclose or leak such information to outside parties for purposes other than legitimate purposes, whether during their employment or after leaving the company.
- (3) When posting information on social media services, all FineToday Group officers and employees will clearly distinguish between postings made by the company and as individuals, and will not post non-public or confidential information, even when posting as individuals.

Tetsuo Komori
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FineToday Holdings Co., Ltd.
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