



FineToday Group Code of Conduct and Ethics

The FineToday Group Code of Conduct and Ethics provides standards for all members of the FineToday Group to follow as they carry out their daily activities. The Group has established these specific conduct guidelines to ensure that its members are upholding higher ethical standards, while also complying with national and regional laws and regulations, as well as company rules.

All members of FineToday Group pursue
shared and sustainable growth with all stakeholders.

With Consumers

With Business Partners

With Employees

With Shareholders

With Society and the Earth

With Consumers

1. We always take the consumer's viewpoint and strive to research, develop, manufacture, and deliver products and services that will provide safety, excellence and complete satisfaction.
 - (1) We place the highest priority on quality and safety, and strive to instill confidence in our customers.
 - (2) In addition to complying with relevant laws and regulations, we also achieve our own high standards and maintain a safety evaluation system.
 - (3) We provide all necessary information to our customers in an appropriate way.
 - (4) When helping customers to select our products and services, we present and carefully explain the necessary information in a way that is accurate and easy to understand.

- (5) We produce fair advertisements that are also creative, beautiful and appealing to customers, to help them choose the right products and services.
2. We treat customers with sincerity whenever we interact with them, to increase their satisfaction and confidence in us.
 - (1) We always convey gratitude to our customers and make them feel welcome.
 - (2) We respond to customer complaints quickly and with sincerity.
 - (3) We take customer feedback seriously and use it to improve and further develop our products and services.
3. We strive to improve the value of all FineToday Group brands.
 - (1) We enhance trust and brand value by consulting our customers about the best ways to improve beauty and health.
 - (2) We also strive to improve brand value at all customer contact points including stores.
 - (3) We manage our intellectual property to prevent rights infringement and enhance brand value. We also respect the intellectual property rights of others.

With Business Partners

1. We select business partners and conduct transactions appropriately, while always engaging in fair, transparent, and free competition.
 - (1) When selecting suppliers, subcontractors, and other business partners, we decide based not only on quality and price, but also on their compliance initiatives. These include measures for protecting human rights, complying with laws and regulations, preserving the environment, and tackling social issues.
 - (2) We never engage in improper activity that could impede free competition, such as price fixing, bid rigging, or dumping.
2. We never give or receive gifts or entertainment that could cast doubt our commitment to fairness.
 - (1) We do not give or receive money or gifts in situations involving business partners and work.
 - (2) However, this is permissible for traditional ceremonies or seasonal customs, as long as the monetary value does not exceed the social norm.
 - (3) In situations involving business partners or work, we do not engage in dining, drinking or other entertainment that goes beyond the social norm.
3. We treat all business partners who share our goals with respect, and strive for mutual sustainable development.

- (1) We maintain relationships of equality with business partners and never use coercive behavior.
- (2) We share with business partners our approach to corporate social responsibility, including respect for human rights, legal compliance, and environmental conservation. Moreover, we encourage our business partners to voluntarily adopt the same approach.
- (3) We work with our business partners to enhance brand value for the FineToday Group.

With Employees

1. We respect the personality, individuality and diversity of everyone in our workplace, and strive to grow together with them.
 - (1) We never engage in or tolerate any form of discrimination against others, or mistreatment, including moral harassment such as sexual and power harassment. Personal characteristics that we protect from discrimination or mistreatment include race, skin color, gender, age, language, wealth level, nationality or country of birth, religion, and ethnicity or social class, as well as political or other views, disability, health condition, and sexual orientation.
 - (2) We work together with other relevant members of the Group to maximize our work capabilities.
 - (3) We strive to maintain dialogues with the people we work with, while carrying out daily activities with a focus on the growth of ourselves and the people we work with.
 - (4) We strive for fair human resource evaluations.
2. We work diligently and maintain a separation between workplace and private activities.
 - (1) We carefully manage confidential and personal information to prevent any leakage or loss, and never use it improperly.
 - (2) We do not promote activities that could adversely affect the business of the FineToday Group, such as engaging in business activities that compete with the Group's products and services.
 - (3) We never use our positions to obtain personal benefit. This includes soliciting entertainment or goods, seeking cooperation for personal activities, or securing personal favors.
3. We strive to create healthy and safe workplaces and enhance work-life quality for employees of the Group.
 - (1) We strive to keep our working environments safe, clean and healthy.
 - (2) We strive to maintain and manage our personal physical and mental health, and reach work-life balance.

With Shareholders

1. We maximize use of the Group's assets, including funds and tangible and intangible assets, while striving to continuously improve corporate value.
 - (1) We properly manage the Group's assets and use them appropriately for business purposes and social contribution.
 - (2) We carefully investigate options related to the Group's investments and loans, and follow the proper procedures.
 - (3) We make comprehensive assessments of corporate crisis risk, and work to mitigate them. Whenever a crisis does arise, we respond immediately to minimize damage, and then strive to prevent recurrence.
2. We comply with rules related to corporate governance and internal control, and maintain proper accounting procedures.
 - (1) We ensure the reliability of the Group's financial reporting by conducting accurate financial and tax accounting.
 - (2) We continually enhance internal and external auditing functions and promote sound corporate management.
 - (3) We properly manage internal information that could affect our stock price and never get involved in insider trading or similar improper activity.
3. We place emphasis on dialogue with shareholders and investors and strive to maintain their trust.
 - (1) While treating all shareholders and investors equally, we promptly disclose accurate corporate information in a proactive way. To maintain good relationships of trust, we also utilize feedback from shareholders and investors in our corporate management.
 - (2) As the Group's highest decision-making body, the General Meeting of Shareholders is held and conducted in a fully compliant way, and we ensure the Group's accountability.

With Society and the Earth

1. We comply with all applicable laws and regulations in the jurisdictions in which we operate, while upholding high ethical standards and respect for human rights.
 - (1) We comply with all applicable laws and regulations in the jurisdictions in which we operate, while respecting the history, culture, and customs of each one.
 - (2) We respect international treaties and laws and never engage in human rights violations such as child or forced labor.
 - (3) We never associate with individuals or groups that engage in illegal activities, such as those threaten the order and safety of civil society. Moreover, we never respond to requests for money, goods or services from such individuals or groups.

- (4) We maintain fair and highly transparent relations with policymakers and administrative bodies.
- 2. We aim to help create a sustainable world where people and the planet coexist in harmony. We also promote environmental measures in accordance with our own strict standards while taking biodiversity conservation into consideration.
 - (1) We strive to mitigate climate change by reducing our CO2 and other greenhouse gas emissions. We also properly manage chemical substances to prevent air, water, and soil pollution.
 - (2) Based on the concept of Respect, Reduce, Reuse, Recycle, and Replace (5Rs), we strive to minimize waste as much as possible in our business processes and in the actions of our customers.
 - (3) We develop new beauty products and services that allow us to better coexist with the natural environment.
 - (4) We actively promote new technology development to help balance our business activities with environmental conservation.
- 3. We strive to maintain good communication with the wider society while working together with others to help solve social issues.
 - (1) We strive to engage in dialogue with the wider society, while responding to the expectations of the global community. We do this by engaging in environmental and cultural activities, along with initiatives to support women, and activities that use the power of cosmetics to energize people and make them healthier.
 - (2) We fulfill our responsibilities as a corporate citizen by getting involved in the local communities where our business sites are located, and by promoting activities that contribute to the local community.

Tetsuo Komori

Representative Director, CEO

FineToday Holdings Co., Ltd.

Date of Enactment: January 1, 2023