

MatsukiyoCocokara & Co. Anti-Corruption Policy

Our group philosophy is 'Creating the future "normal" and innovating lifestyles.' As a corporate group, we will continue to foresee the future of health and beauty, and contribute to the realization of enhanced lives and livelier communities through the creation of new customer experiences.

Based on the Code of Conduct of MatsukiyoCocokara & Co., we have established the MatsukiyoCocokara & Co. Anti-Corruption Policy (hereinafter referred to as this policy). With high ethical standards, we strive to prevent corrupt practices and ensure fair and sound relationships with all stakeholders.

1. Scope of application

This applies to all board members and employees of our corporate group.

2. Compliance with Laws and Regulations

We shall observe the laws and regulations of the countries and regions in which we operate.

3. Prohibited Acts

(1) Regulations on donations and political contributions

When making political donations and contributions to various organizations, we will comply with the Public Offices Election Act, the Political Funds Control Law, and other relevant laws and regulations, and follow the appropriate methods. In addition, we will strive to build healthy and transparent relationships. We will never engage in bribery, profiteering, or illegal political donations, and will also refrain from any behavior that could be misinterpreted as collusion with politics or administrations.

(2) Blocking relations with antisocial forces

To avoid involvement in illegal or antisocial behaviors, we always strive to act in a sensible manner with basic legal knowledge, social common sense, and a sense of justice. We also take a firm stand against antisocial forces and have no relations with them in any transactions or other situations.

(3) Prohibition of insider trading

We understand our social responsibility as members of a corporate group with a listed company. We will comply with the company's rules and follow the necessary procedures, including notification when we buy and sell listed shares and other securities of our corporate group, as well as in related transactions. In the course of our duties, if we ever learn insider information about a business partner whose shares are listed, we will not buy or sell those shares or other securities, nor engage in any related transactions, until the information is disclosed to the public. We will not conduct actions to get insider information about our corporate group or publicly listed business partners, nor communicate such knowledge. We will also not advise others to buy or sell the listed shares or other securities, nor engage in related transactions.

(4) Entertainment and Gifts

We will not offer any entertainment or gifts to public officials or their equivalents. Whether offering entertainment, socializing, giving gifts to our business partners, or receiving entertainment, socializing, or gifts from our business partners, we shall observe moderation in accordance with social ethics and keep within the bounds of what is socially acceptable.

4. Accounting records

We will make entries in accounting books and prepare vouchers accurately aligned with the relevant laws and regulations, as well as internal regulations.

We will comply with accounting laws and standards, always perform proper and accurate accounting procedures, record accounting information in a timely and accurate manner, endeavor to keep abreast of the financial position and business activities of our company and group, and make proper accounting reports in a timely and appropriate manner. We will not make false statements, as well as inappropriate or misleading accounting reports. We will strive to ensure a timely and accurate disclosure of accounting information by maintaining and improving our accounting systems.

5. Compliance / Promotion System

We will provide all officers and employees of our corporate group with thorough implementation of education and knowledge about anti-corruption practices in general, such as bribery, illegal political contributions, and insider trading. Our Compliance and Risk Committee aims to ensure compliance with laws and regulations as well as high ethical standards in our business activities and to promote our risk management system. The status of anti-corruption efforts is periodically reported to the board of directors, under whose supervision the system is improved and reviewed.

6. Penalty and Disciplinary

Our corporate group will strictly punish officers and employees who violate the law or this policy in accordance with the Group's internal rules and regulations.

February 2024

MatsukiyoCocokara & Co.
Kiyoo Matsumoto, President and Representative Director