

# **AIN Group Compliance Promotion Action Plan**

## **Preamble**

The AIN Group takes a broad and proactive view of compliance, not only in terms of compliance with laws, regulations, and internal rules but also as an “appropriate response to demands of society” on companies, including the practice of corporate ethics. We believe that if each officer and employee engages in compliance practices in this broader sense, it will lead to earning society’s trust and enable us to continue to realize our Group statement of “improving the health and happiness of our customers.”

## **Purpose of formulating the action plan**

The AIN Group has established the “AIN Group’s Code of Conduct,” which is shared by all officers and employees of the AIN Group, in order to incorporate compliance practices into concrete actions and maintain a sound corporate culture. It is codified in four sections: “Interactions with People,” “Interactions with Business Partners,” “Interactions with Shareholders,” and “Interactions with Society.” This Compliance Promotion Action Plan is formulated with the AIN Group Code of Conduct as its foundation with the aim of contributing to the sustainable growth of the AIN Group by widely disclosing specific actions and initiatives and reporting on their progress each fiscal year, maintaining their effectiveness, and constantly making regular checks and improvements.

## **Plan period**

December 1, 2025 – November 30, 2026

## **Priority measures and details of initiatives**

1. Dissemination of information by management and managers to firmly maintain our sound corporate culture
  - Dissemination of messages from the top management that are focused on promoting compliance
  - Dissemination of information by management and managers other than top management (devise methods to encourage each employee to take ownership)
2. Fulfillment of a PDCA cycle that incorporates the perspectives of outside officers
  - Fulfillment of a governance process in which the Compliance Committee prepares proposals with advice from external experts and the Board of Directors scrutinizes the proposals
3. Enhancement of internal regulations, manuals, FAQs, etc.
  - Development of guidelines and other measures related to Anti-Bribery and Anti-Corruption Policy

- Appropriately address findings identified during headquarters audits conducted sequentially by the Corporate Audit Office
- 4. Enhancement of familiarization and training for officers and employees
  - Regularly hold training in the form of lectures, e-learning, and other means by appropriately stratifying officers and employees, including officers, sales-related staff, and all officers and employees
- 5. Appropriate operation of the whistleblowing system
  - Familiarize employees with the whistleblowing system, provide training to those involved in operation of the system, respond appropriately to individual incidences of whistleblowing, and regularly report to the Board of Directors

(Previous plan's "5. Making risk management more effective" and "7. Strengthening of the internal audit function" will be transferred to the Risk Management Committee and the Corporate Audit Office, respectively, for continued implementation and will not be included in this plan.)

## Promotion framework

The "persons in charge of compliance with laws and regulations, etc." (AIN HOLDINGS division managers, department managers and the representative directors of affiliated companies), who are designated in the AIN Group's Whistleblowing Regulations as the persons in charge of implementing corrective measures relating to whistleblowing cases, will also be tasked with promoting the implementation of each measure in the Action Plan, according to their respective areas of responsibility.

The Compliance Committee will monitor the progress of the Action Plan as necessary and report to the Board of Directors, along with improvement proposals formulated with advice from external experts, and the Board of Directors will decide on the next action plan and continue its promotion.

Formulated November 27, 2025