

Directors

Hiroki Koreeda

Representative Director,  
President  
Born February 24, 1964



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Hiroki Koreeda has been in charge of the Company's management for many years and possesses knowledge of overall business management and strong business execution skills.

Nobuhiko Koreeda

Chairman of the  
Board  
Born September 11, 1937



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Nobuhiko Koreeda has many years of experience and achievements in managing the Company as its founder.

Masanori Suzuki

Vice Chairman of the  
Board  
Born October 9, 1954



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Masanori Suzuki has a wealth of experience and achievements as a former Commissioner of the Small and Medium Enterprise Agency, and considerable knowledge of business strategy, corporate rehabilitation, and new business development as Director of other companies. In addition, he has been in charge of compliance promotion for the Company, and therefore has experience in compliance and risk management.

Tetsushi Ishikawa

Director and Managing  
Executive Officer  
Born November 21, 1962



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Tetsushi Ishikawa has been involved in the operations of the Company's sales sector for many years and has a wealth of experience and achievements in this area.

Eiichi Takada

Director and Managing  
Executive Officer  
Born August 16, 1966



Attendance at Board of Directors  
meetings: 16/17 times

Reason for Election

Mr. Eiichi Takada has management experience as the chief operating officer for other companies, along with extensive knowledge about supervision in the field of IT and experience related to the Company's system development.

Junichi Sato

Director and Managing  
Executive Officer  
Born April 20, 1962



Attendance at Board of Directors  
meetings: -- times\*

Reason for Election

Mr. Junichi Sato has been involved in a wide range of operations of the Company's business management sector for many years and has a wealth of experience and achievements in this area.  
\* Appointed as a new director at the General Meeting of Shareholders held on June 27, 2025, and therefore attendance at the Board of Directors meetings for the fiscal year ended March 31, 2025 is not provided.

Toshiharu Okubo

Director  
Born December 18, 1955



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Toshiharu Okubo has been involved in the operations of the Company's development sector for many years and also served as Acting Chief of MJS Tax and Accounting System Research Institute, a think tank of the Company, and has a wealth of knowledge and experience in systems development, finance, accounting, tax, and commercial law.

Keishi Terasawa

Director  
Born September 27, 1959



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Keishi Terasawa has extensive experience in the Company's business administration and development sectors, along with considerable knowledge of business management and systems, which he has gained over recent years in his role as Deputy Director of MJS Tax and Accounting System Research Institute, a think tank of the Company.

Hirofumi Gomi

Outside Director  
Born May 13, 1949



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Hirofumi Gomi has a wealth of experience and achievements as a former Commissioner of the Financial Services Agency, considerable knowledge of business strategy and corporate rehabilitation, and experience with business management as a director of other companies.

Takao Kitabata

Outside Director  
Born January 10, 1950



Attendance at Board of Directors  
meetings: 15/17 times

Reason for Election

Mr. Takao Kitabata has a wealth of experience and achievements as he has been engaged in fostering highly skilled personnel as a former Vice-Minister of Economy, Trade and Industry, outside officer of other companies, and President of a university.

Takuma Ishiyama

Outside Director  
Born February 17, 1947



Attendance at Board of Directors  
meetings: 15/17 times

Reason for Election

Mr. Takuma Ishiyama has extensive insight and knowledge as a person with relevant expertise as a lawyer, and is engaged in fostering professionals in the fields of law, accounting, and insurance as President of a graduate school.

Aki Yamauchi

Outside Director  
Born November 5, 1974



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Ms. Aki Yamauchi has a wealth of experience as an academic expert in the field of accounting, and will ensure diversity in aspects such as gender and generation at the Board of Directors.

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Audit & Supervisory Board Members

Hiroshi Makino

Full-Time Audit &  
Supervisory Board Member  
Born July 1, 1959



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Hiroshi Makino has long been involved in the operations of the Company's sales and administration sectors and also served as Chief Manager of Internal Audit Office, and therefore has considerable knowledge of compliance and risk management.

Keiichi Tadaki

Outside Audit &  
Supervisory Board Member  
Born July 1, 1943



Attendance at Board of Directors  
meetings: 17/17 times

Reason for Election

Mr. Keiichi Tadaki has served as Public Prosecutor, Vice-Minister of Justice, Prosecutor-General, etc. and currently works as a lawyer and has extensive knowledge and insight regarding law and compliance.

Hiroshi Nakahara

Outside Audit &  
Supervisory Board Member  
Born July 24, 1958



Attendance at Board of Directors  
meetings: 13/13 times\*

Reason for Election

Mr. Hiroshi Nakahara has extensive knowledge of tax matters, finance, etc. and experience in management as he held various important positions including Commissioner of the National Tax Agency and a representative officer of a financial institution.  
\* Attendance at Board of Directors meetings since appointment on June 27, 2024.

Skill Matrix of Directors and Audit & Supervisory Board Members

Name	Position in the Company	Corporate management / Business strategy	Finance/ Accounting/ Taxation	Support for small and microenterprises	Marketing / IT / Consulting sales	Creation of new businesses	Legal affairs / Risk management / Compliance
Hiroki Koreeda	Director	●			●	●	
Nobuhiko Koreeda	Director	●		●			●
Masanori Suzuki	Director	●		●			●
Tetsushi Ishikawa	Director		●	●	●		
Eiichi Takada	Director	●			●	●	
Junichi Sato	Director		●				●
Toshiharu Okubo	Director		●	●	●		
Keishi Terasawa	Director	●	●				●
Hirofumi Gomi	Outside Director	●	●				●
Takao Kitabata	Outside Director			●		●	●
Takuma Ishiyama	Outside Director	●	●				●
Aki Yamauchi	Outside Director		●	●			●
Hiroshi Makino	Audit & Supervisory Board Member						●
Keiichi Tadaki	Outside Audit & Supervisory Board Member						●
Hiroshi Nakahara	Outside Audit & Supervisory Board Member		●				

Skills to be possessed	Reason for selection
Corporate management / Business strategy	Considered important for the Company's sustainable growth and development amid significant changes in the business environment.
Finance/Accounting/Taxation	Considered important for disclosing corporate and financial information accurately and promptly to all stakeholders.
Support for small and microenterprises	Considered important for contributing to the development of regional and, ultimately, the Japanese economy by supporting management innovation and DX for small and medium enterprises (SMEs) in collaboration with accounting firms nationwide.
Marketing / IT / Consulting sales	Considered important for providing new value that satisfies customers, supporting their growth and development, and aiming for continuous improvement in corporate value.
Creation of new businesses	Considered important for promoting innovation and evolving business models in line with the times amid a rapidly accelerating digital shift.
Legal affairs / Risk management / Compliance	Considered important for improving transparency in management decision-making, strengthening monitoring functions and on-site risk management, and reinforcing the foundation for sound corporate operations and growth.

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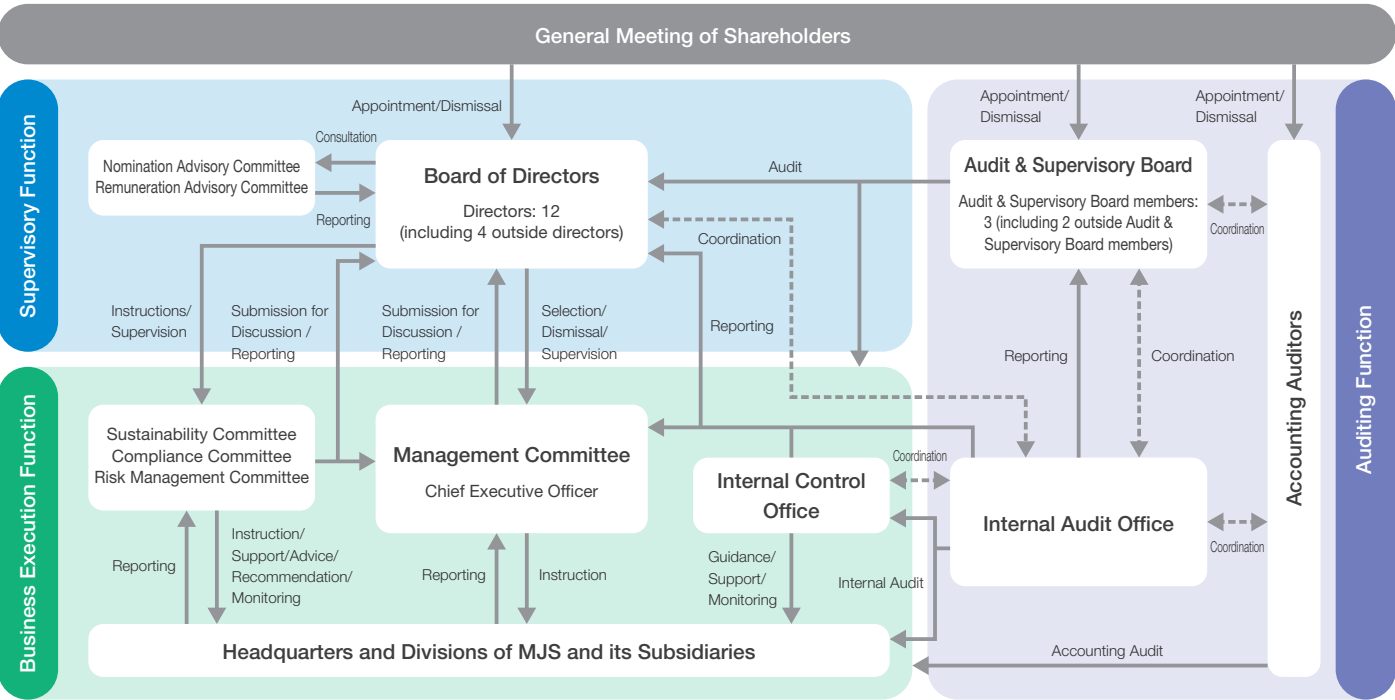
# Corporate Governance

## Basic Approach

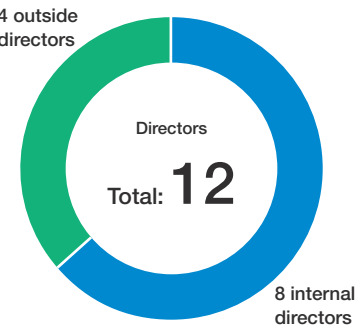
MJS's main business is to provide business management systems and management expertise services. We recognize developing and building management systems and internal control systems and implementing necessary measures as the essential basis for corporate governance initiatives, and regard corporate governance as one of the most important management issues. Going forward, we will continue to enhance the governance of both MJS and its subsidiaries, and strive to increase the corporate value of the Group as a whole.

## Corporate Governance System Diagram (As of June 27, 2025)

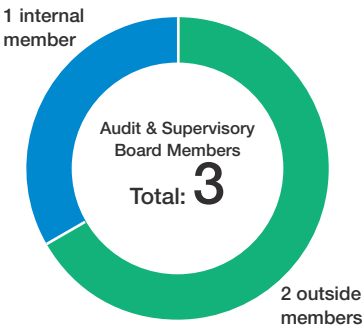
MJS is a company with Audit & Supervisory Board members, and has instituted a General Meeting of Shareholders, Board of Directors, Audit & Supervisory Board members, Audit & Supervisory Board, and Accounting Auditors stipulated by the Companies Act. We also maintain the Group's corporate governance system and strengthen its functionality under the system shown in the diagram below.



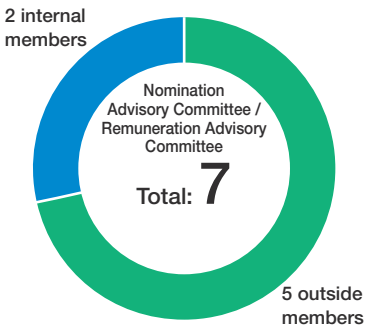
### Board Composition and Terms of Office



Term of Office 1 year



Term of Office 4 years



Term of Office 1 year

## Main Agenda Items of the Board of Directors

- Medium-Term Management Plan and sustainability management
- Investments and cross-shareholdings
- Progress reports on important projects
- Reports on deliberation results of the Nomination Advisory Committee and Remuneration Advisory Committee
- Activity reports of the Sustainability Committee, Compliance Committee, and Risk Management Committee

## Main Meetings

Board of Directors	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chairperson
	17 times	15	9	6	Hiroki Koreeda, Representative Director, President
Overview	In principle, meetings are held once or twice a month to deliberate and decide on matters stipulated by laws and regulations or the Articles of Incorporation, as well as important management matters as provided for under the Board of Directors Regulations.				

Audit & Supervisory Board	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chairperson
	14 times	3	1	2	Hiroshi Makino, Full-Time Audit & Supervisory Board member
Overview	In principle, meetings are held once a month to receive reports, deliberate, or make decisions on important matters related to auditing as defined in the Audit & Supervisory Board Regulations. Audit & Supervisory Board members attend important meetings including meetings of the Board of Directors and the Management Committee, view important approval documents and audit directors' execution of duties, the decision making of the Board of Directors, status of the development of internal control systems and competing transactions, etc. based on the Audit & Supervisory Board Audit Standards, Audit Practice Standards for Internal Control Systems, etc.				

Nomination Advisory Committee	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chair
	1 time	7	2	5	Hiroki Koreeda, Representative Director, President
Overview	In principle, meetings are held once a year, in response to a consultation from the Board of Directors, to report to the Board of Directors on policies regarding the appointment and dismissal of directors, the appointment of directors for the next term, the selection of representative directors and directors with specific titles, and the skill matrix proposal.				

Remuneration Advisory Committee	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chair
	2 times	7	2	5	Hiroki Koreeda, Representative Director, President
Overview	In principle, meetings are held once a year, in response to a consultation from the Board of Directors, to report to the Board of Directors on the Company's policy for determining the content of individual director remuneration and other matters.				

Management Committee	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chairperson
	25 times	9	9	—	Hiroki Koreeda, Representative Director, President
Overview	In principle, meetings are held twice a month, being an important decision-making body for the purpose of prior deliberations on policies regarding prompt management decisions, business operations and management, and matters to be discussed by the Board of Directors.				

Sustainability Committee	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chair
	2 times	2	2	—	Hiroki Koreeda, Representative Director, President
Overview	In principle, meetings are held twice a year to set and review sustainability policies and materiality, set KPIs and manage progress, evaluate the results of activities, and discuss targets and initiatives for the next fiscal year based on the evaluation. Policies and issues reviewed and discussed by the Sustainability Committee are submitted or reported to the Management Committee and the Board of Directors. The Board of Directors regularly oversees this process and directs actions as necessary.				

Compliance Committee	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chair
	3 times	8	5	3	Masanori Suzuki, Vice Chairman of the Board
Overview	In principle, meetings are held twice a year to deliberate on matters related to policies, measures, education, and other matters concerning the promotion of compliance, the deliberations of which are reported to the Board of Directors. In addition, in place of the Board of Directors, it provides advice and recommendations at Risk Management Committee meetings, or to divisions in charge of risks.				

Risk Management Committee	Number of meetings in FY ended March 31, 2025	Total members	Internal	Outside	Chair
	3 times	9	9	—	Hiroki Koreeda, Representative Director, President
Overview	In principle, meetings are held on a quarterly basis to hold discussions with a focus on important issues such as identification, prioritization, and response policies for risks, and to regularly monitor the status of risk management through the Internal Control Department in an effort to improve the quality of risk management. The proceedings of the Risk Management Committee are reported to the Management Committee and the Board of Directors on a quarterly basis.				

\* The numbers of total, internal, and outside members for each body indicate only the directors and Audit & Supervisory Board members in attendance as of June 27, 2025. In addition, the Sustainability Committee, Compliance Committee, and Risk Management Committee are attended not only by directors and Audit & Supervisory Board members but also by a broad selection of executive officers and division leads from Sales, Product Development & Customer Support, Business Administration, and departments directly reporting to the president.



Remuneration, etc. for Directors and Audit & Supervisory Board Members

The Board of Directors determines the policy for deciding the details of remuneration, etc. for each individual director. Resolutions by the Board of Directors on remuneration are made based on reports by the Remuneration Advisory Committee, which is consulted in advance regarding the details of the resolution. Furthermore, regarding individual remuneration for directors for the fiscal year, the Board of Directors confirms that the method of determining such remuneration and the contents of the remuneration determined are consistent with the policy resolved by the Board of Directors, and that the recommendations of the Remuneration Advisory Committee have been respected. After this confirmation is made, the Board of Directors determines that the remuneration aligns with the said policy.

Basic Policy

The Company’s basic policy is to determine remuneration, which consists of fixed remuneration, performance-linked remuneration and non-monetary remuneration, of Directors at a level that is appropriate to their roles and responsibilities, taking into consideration the remuneration levels of listed companies as a whole and other companies in the same industry, in order to attract diverse and talented human resources and to further enhance the Company’s continuous corporate value. Moreover, outside directors shall only receive fixed remuneration because they serve to monitor and supervise management from an independent perspective.

Amount of Remuneration, etc. for Directors and Audit & Supervisory Board Members

Category of officers	Total remuneration	Breakdown of total remuneration by type			Number of eligible officers
		Fixed remuneration	Performance-linked remuneration	Non-monetary remuneration	
Directors (Outside Directors)	401 million yen (51 million yen)	283 million yen (51 million yen)	94 million yen (—)	23 million yen (—)	11 (4)
Audit & Supervisory Board Members (Outside Audit & Supervisory Board Members)	38 million yen (19 million yen)	38 million yen (19 million yen)	— (—)	— (—)	4 (3)
Total (Outside Directors and Outside Audit & Supervisory Board Members)	440 million yen (71 million yen)	322 million yen (71 million yen)	94 million yen (—)	23 million yen (—)	15 (7)

\* The above amounts and numbers include one Outside Audit & Supervisory Board member who retired at the conclusion of the 47th General Meeting of Shareholders held on June 27, 2024.

Evaluation of the Effectiveness of the Board of Directors

The Board of Directors conducted an anonymous questionnaire survey of all directors and Audit & Supervisory Board members regarding the effectiveness of the Board of Directors, followed by analysis and evaluation. Based on the results, the Board of Directors was evaluated as functioning overall as follows. Furthermore, to maintain the functions of the Board of Directors, it was confirmed that the Company will continue to further strengthen governance and risk management across the Group, taking into account future business development and changes in the business environment.

Overview of Analysis and Evaluation Results

A questionnaire consisting of 30 items on the composition of the Board of Directors, its operation, and governance, etc. was conducted.

Points Confirmed as Ensuring Effectiveness

- The current number of directors and balance between internal and outside members is appropriate, and the outside directors’ extensive experience and broad insight are contributing to enhancing decision-making and oversight functions.
- The frequency and duration of Board of Directors meetings are appropriate. Furthermore, a suitable environment has been established that allows for careful explanation and discussion. The environment also allows for decision-making that makes use of each director’s knowledge and experience.
- The Board of Directors adopts a hybrid format of both in-person and online meetings, and its operation is generally appropriate.
- The matters submitted to the Board of Directors are generally appropriate, and the methods of deliberation and proactive explanations are commendable.
- Regarding Group governance, discussions and deliberations related to the Group as a whole have increased compared to last year.
- The deliberations of the Nomination Advisory Committee and the Remuneration Advisory Committee are generally appropriate.
- The Compliance Committee, established in May 2023, has also been producing steady results.

Points to Work On

- As future issues regarding the attributes of members such as gender and age, the importance of increasing the proportion of women and bringing in younger members is rising.
- Further improvement is needed in clarifying the focal points of discussions and in time allocation.
- From the perspective of revitalizing discussions, continuous improvement of operating methods, as well as measures such as prior explanations of agenda items, on-site inspections, and free discussions, should be considered.
- In particular, in addition to following up on discussions regarding new business domains, KPIs of the Medium-Term Management Plan, and progress on management strategies, more in-depth discussions and continuous review on sustainability management are essential.
- More specific and detailed explanations are required for individual cases concerning Group companies.
- Although the Nomination Advisory Committee and Remuneration Advisory Committee are still developing, they must continue to advance discussions on nurturing the next generation and on personnel and remuneration system reforms, in ways distinctive to MJS.

Message from an Outside Director

Corporate management and the role of the Board of Directors

Corporate management is carried out by an experienced executive team, and the primary duty of the Board of Directors is to oversee whether that management is being properly controlled under sound governance. The Board of Directors is the control stick that governs the Company’s course and speed, and the anchor that ensures its safety. Proper governance is desired by all stakeholders, and it is through such governance that a company enhances its social value, which defines its very reason for existence.

Past experience

I have mainly been engaged in fiscal and financial work at the Ministry of Finance (currently the Ministry of Finance of Japan). Until I retired in 2007, with my last posting at the Financial Services Agency, I spent much of the latter part of my career engaged in financial administration, primarily overseeing financial institutions. Financial institutions, especially banks, handle settlements and deposits, which subject them to strict regulations and require a high level of governance in their management. My administrative experience in supervising such institutions has been highly valuable in fulfilling my mission as an Outside Director, namely providing governance oversight from an external perspective.

Role as an Outside Director

I have served as an Outside Director of MJS since 2016, and during this time, changes in the capital market and investor awareness have led to greater recognition of SDG-oriented management. At MJS, based on the recognition that moving forward appropriately using this approach will lead to sustainable growth, initiatives for awareness reform and organizational reform aimed at governance and compliance transformation are underway, and I am contributing to this effort.

Views on corporate value

Needless to say, in corporate management, it is important to look at business performance, or in other words, what the outputs have been. However, even more important is the question of what outcomes those outputs have produced. The question is what kind of added value was generated



Hirofumi Gomi  
Outside Director

Graduated from the Faculty of Law, The University of Tokyo. Graduated from Harvard Law School (LL.M.). Joined the Ministry of Finance (currently the Ministry of Finance of Japan) and served successively as Director-General of the Inspection Bureau and the Supervisory Bureau of the Financial Services Agency, and as Commissioner of the Financial Services Agency. After retiring in 2007, he has served as a director at various companies, including MJS, and became Chairman of the Board of Directors of SBI Shinsei Bank (currently SBI Shinsei Bank, Limited) in 2022. Hobby: Clarinet

for customers and society, and what kind of value creation was achieved as a result of the services provided by the Company, or in other words, what the outcome was.

Using governance in management is essential in showing all stakeholders an appropriate outcome and advancing the Company’s reason to exist, its very corporate value. To heighten the Board of Directors’ effectiveness, I believe that an opportunity for free discussion is useful when deliberating on a wide range of themes from management challenges to progress on the Medium-Term Management Plan. As expectations for corporate governance keep on rising, the Board of Directors must further strengthen both its decision-making and oversight functions. By fostering outside directors’ understanding of the Company and aligning perspectives among directors, I expect new synergies to emerge from the diverse knowledge and experience both inside and outside the Company.

Message to stakeholders

Discussions on short-, medium-, and long-term management are actively conducted at MJS’s Board of Directors meetings, supported by meeting management that encourages open expression of opinions and by the capable and diligent work of the secretariat. What does society, and what do stakeholders, expect from MJS? To ensure that we do not misinterpret these expectations, we will strive to enhance corporate value with proper management monitoring.

# Risk Management

## Basic Approach

Based on the MJS Group Risk Management Policy, we have established a risk management framework that emphasizes business continuity, effectiveness, and efficiency. For material risks such as information security risks, we are working to strengthen our ability to respond in emergencies alongside peacetime risk control. By establishing a three-lines-of-defense system, we aim to secure stakeholder trust and ensure the sustainable provision of high-quality services.

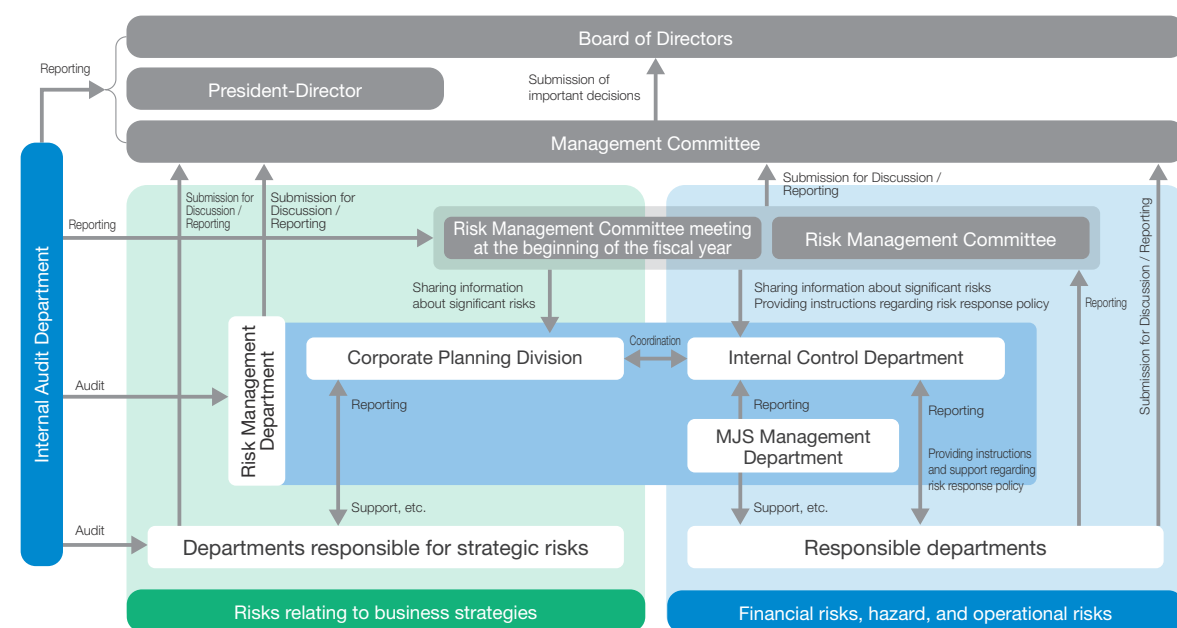
## Risk Management Framework

At MJS, management risks are classified into four categories: “strategic risks,” “financial risks,” “hazard risks,” and “operational risks.”

At the beginning of each fiscal year, the Risk Management Committee selects material risks from among these categories and determines the policies for addressing them.

Risk management is then carried out under the following framework.

- (1) Strategic risks are continuously addressed at the Management Committee, where the Corporate Planning Division serves as the secretariat, and the outcomes are reflected in management decisions.
- (2) For financial, hazard, and operational risks, the responsible departments conduct daily risk management in line with the established policies, while the administrative departments provide support and develop frameworks. These activities are regularly monitored by the Risk Management Committee, which, with the support of the Internal Control Department as needed, undertakes reviews and improvements.



## Information Security

To protect important information assets held by all business sites and to establish and maintain robust information security, we have established the Policy on Information Security and Personal Information Protection applicable to all who work at the MJS Group, and we manage and operate information assets under a consistent policy.

### (1) Security of Products and Services

- Continuous monitoring of the information security status of service sites, including cloud services within the MJS Group, and the implementation of detection and countermeasures against advanced cyber threats
- Implementation of information security measures for MJS Group websites based on guidelines for information security and IT controls, including FISC checklist items
- Regular vulnerability assessments, including by external security specialists, and appropriate responses to ensure safety
- A 24/7 monitoring system for threats such as cyberattacks

### (2) Information Security Management Framework

- Management of information assets and prevention and protection against improper disclosure, leakage, and unauthorized use based on the Information Security Management System (ISO/IEC 27001)
- Development and reinforcement of information infrastructure that supports diverse work styles such as mobile work, and enhancement of information security by incorporating zero-trust concepts in line with the cloud migration of information assets
- Strengthening of the information security management system, based on frameworks such as those advocated by NIST, that cover measures from prevention to post-incident response, on the premise of being targeted by cyberattacks

► [Policy on Information Security and Personal Information Protection \(in Japanese\)](#)

# Compliance

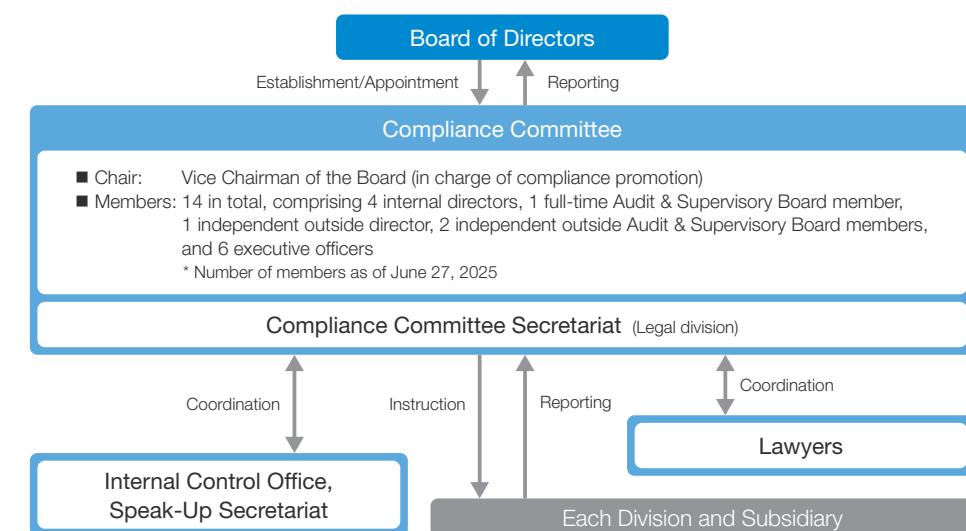
## Basic Approach

Guided by our Corporate Philosophy of “Developing and improving social personality,” we are cultivating a corporate culture that is fair, sincere, and grounded in common sense. As a company engaged in tax, accounting, and ERP, we recognize that not only compliance with laws and regulations but also the behavioral standards set out in our Five Major Management Policies, such as “keeping promises” and “providing high-quality services,” are the foundation of stakeholder trust and of enhancing corporate value over the medium to long term. Therefore, the MJS Group is striving to foster a corporate culture in which all officers and employees act autonomously and with integrity, in accordance with the MJS Group Code of Ethical Conduct, going beyond mere compliance with laws.

## Compliance Promotion Framework

The MJS Group seeks to foster an open and transparent environment where officers and employees can converse and respect each other as equals, in line with our Corporate Philosophy and Five Major Management Policies, by addressing compliance from both preventive and corrective perspectives. This approach enables us to achieve Company-wide compliance swiftly and maintain it over the medium to long term.

In May 2023, we established the Compliance Committee to further promote and entrench compliance. Depending on the risks identified by the committee, observers such as younger employees and women, as well as officers and employees with relevant expertise are provided, and external experts, including lawyers, are invited to participate as necessary.



## Compliance Committee

The Compliance Committee thoroughly analyzes the causes of compliance violations and deliberates on preventive measures. Depending on the identified causes, the committee formulates appropriate measures, such as “ensuring employees’ psychological safety,” “revising internal rules to prevent misconduct,” and “workshop-style training to foster ethical awareness among managers,” thereby creating a system that prevents compliance violations.

## Harassment Countermeasures

The Compliance Committee selected harassment as the first compliance risk to address after its establishment. Each committee member analyzed the causes of harassment and examined and formulated countermeasures for each causal factor. The committee then compiled “Causes and Countermeasures of Harassment” and submitted recommendations to the Board of Directors. These countermeasures are currently being implemented in

collaboration with relevant departments, with the aim of enabling all officers and employees to lead fulfilling lives.

## Whistleblowing System

Under the MJS Group Whistleblowing Rules, we operate a whistleblowing system that allows officers, employees, retirees, and business partners to report violations or concerns regarding laws and internal regulations. Three reporting channels are available: an internal channel, a channel for law firms, and a channel for external contractors. Reports can be submitted anonymously by email, phone, or web. As an initiative unique to MJS, we also conduct compliance surveys among officers and employees to confirm whether reports or consultations have been made. All reports submitted to any channel are strictly managed in confidence by personnel bound by confidentiality obligations. Investigations are conducted in such a way that whistleblowers are not identified and do not suffer any disadvantage.