

Nippon Sanso Holdings Group Internal Audit Policy

Our mission is to contribute to the realization of our group companies' philosophy and vision and the achievement of business targets. Through the below stated internal audit activities, we endeavor to add value to our group companies' operations or make improvement proposals, thereby contributing to securing sound and appropriate business operation and improving business efficiency:

1. Conduct monitoring to ensure reasonable certainty of achievement of the purpose of internal control (business effectiveness and efficiency, reliable financial reporting, compliance with laws and regulations, and preservation of assets), and review/assess the effectiveness of the processes for risk management/control and governance by our group companies.
2. Provide assurance (reasonable guarantee)/advice to the management based on the above stated activity and support continuous improvement of the processes in our group companies' business activities.
3. Uphold independent and objective positioning, promote disciplined business operation, maintain efficiency, timeliness and accuracy, and execute effective audit activity.

This policy may be revised or abolished by the Board of Directors of the Company.

Established on February 2nd, 2021