

## Basic Policy on Corporate Governance

Preface Our corporate philosophy is “contributing to healthcare through the development and sale of advanced, high-quality medical devices.” By conducting business related to healthcare, we fulfill our social mission and responsibilities, and—while maintaining and strengthening relationships of trust with our shareholders and other stakeholders—we seek to achieve the Company’s sustainable growth and enhance corporate value over the medium to long term. For this purpose, we have established this Basic Policy (hereinafter referred to as “this Policy”) with the goal of strengthening corporate governance.

### Chapter 1 General Provisions

#### Article 1 (Basic Approach to Corporate Governance)

- We will continuously strive to enhance our corporate governance in order to further increase the corporate value of our group.
- 2 From the perspective of ensuring the sustainable growth and medium- to long-term enhancement of corporate value for our group, we believe that the key to corporate governance lies in ensuring transparency and fairness in our decision-making, fully utilizing the management resources we possess, and invigorating management through swift and decisive decision-making. In line with the following basic principles, we will continuously strive to enhance our corporate governance.
    - (i) Respect the rights of shareholders and ensure their equality.
    - (ii) Consider the interests of stakeholders, including shareholders, and appropriately cooperate with these stakeholders.
    - (iii) Appropriately disclose company information and ensure transparency.
    - (iv) Establish a framework in which independent outside directors (including Audit and Supervisory Committee members) play a central role, and ensure highly effective supervision of business execution by the Board of Directors from an independent and objective standpoint.
    - (v) Engage in constructive dialogue with shareholders to a reasonable extent.

### Chapter 2 Ensuring the Rights and Equality of Shareholders

#### Article 2 (General Meeting of Shareholders)

- We consider the General Meeting of Shareholders, which is the highest decision-making body, to be a venue for active and constructive dialogue with shareholders. Therefore, we strive to create an environment in which shareholders can sufficiently review the meeting’s proposals and exercise their voting rights appropriately.
- 2 To ensure that shareholders have sufficient time to consider the proposals and can properly exercise their voting rights, we send out the notice of convocation for the General Meeting of Shareholders at least three weeks prior to the meeting date, and disclose such notice on our website and other platforms before the mailing date.
  - 3 In consideration of the diversity of our shareholders, we prepare an English translation of the notice of convocation and provide an environment where all shareholders, including those who cannot attend the meeting, can appropriately exercise their voting rights through electronic means (such as the electronic voting platform for institutional investors).
  - 4 If there are company proposals that were approved at the General Meeting but received a significant number of votes against, the Board of Directors will analyze the reasons and consider whether dialogue or other measures with shareholders are necessary.

#### Article 3 (Capital Policy)

Our basic capital policy is to maintain a level of shareholder equity that allows for the investments necessary for growth and for the assumption of appropriate risks, in

order to achieve sustainable growth in shareholder value.

- 2 We regard Return on Equity (ROE) as one of our key management indicators and aim to improve capital efficiency.
- 3 With respect to shareholder returns (dividends), our basic policy is to provide stable dividends, while flexibly conducting shareholder returns in consideration of overall factors such as business performance and investments in growth areas.

Article 4 (Basic Policy on Strategic Shareholdings and Exercise of Voting Rights of Strategically Held Shares)

The Board of Directors separately establishes the basic policy regarding the strategic holding of listed shares and the basic policy regarding the exercise of voting rights on such strategically held shares. These basic policies must contribute to the medium- to long-term enhancement of the Company's corporate value.

Article 5 (Transactions with Related Parties)

When engaging in competing transactions by Directors or transactions involving conflicts of interest between Directors and the Company, approval must be obtained from the Board of Directors to ensure that the interests of the Company and its shareholders are not harmed. In the event such transactions are conducted, the facts must be reported to the Board of Directors. Related party transactions will be disclosed in accordance with the Companies Act, the Financial Instruments and Exchange Act, and other applicable laws and regulations, as well as the rules of the Tokyo Stock Exchange.

Chapter 3 Appropriate Cooperation with Stakeholders Other Than Shareholders  
Article 6 (Code of Conduct)

We recognize that cooperation with various stakeholders—including employees, customers, business partners, creditors, and local communities—is essential for sustainable growth and the creation of medium- to long-term corporate value. Based on our awareness of social responsibility, we have established our "Corporate Philosophy." The Board of Directors formulates a "Code of Conduct for Officers and Employees" based on the Corporate Philosophy, which addresses appropriate cooperation with these stakeholders, respect for their interests, and sound business ethics.

Article 7 (Initiatives on Sustainability)

Our group aims to contribute to building a sustainable society through our business activities. We recognize that addressing sustainability-related issues is a key management challenge that not only reduces business continuity risks, but also leads to revenue opportunities. For this reason, we have established a Sustainability Committee and are actively and proactively promoting initiatives for the development of a sustainable society.

- 2 From the perspective of enhancing corporate value over the medium to long term, our group establishes and discloses a separate basic policy regarding our sustainability initiatives.
- 3 In light of the importance of investments in human capital, intellectual property, and other areas, the Board of Directors conducts effective oversight to ensure that the allocation of these and other management resources, as well as the execution of business portfolio strategies, contribute to the sustainable growth of the company.

Article 8 (Diversity)

Our Group creates an environment in which diverse personnel can fully demonstrate their abilities by embracing a variety of values and perspectives, regardless of nationality, gender, age, or employment type.

- 2 Our Group sets forth its approach to ensuring diversity in core human resources,



- Article 12 (Composition of the Board of Directors)
- The Board of Directors shall comprise no more than 12 members, with at least one-third being independent outside directors to ensure the effectiveness of management oversight.
- 2 The Board defines its approach to the balance, diversity, and size regarding the knowledge, experience, insight, and abilities of the Board as a whole. It is composed of members who are considered optimal in terms of overall balance, taking into account a skill matrix outlining the knowledge, experience, and abilities of each director, as well as the Company's business environment.
  - 3 Independent outside directors include individuals with management experience at other companies.
- Article 13 (Qualifications and Nomination Procedures for Directors (Including Audit and Supervisory Committee Members))
- Directors (including Audit and Supervisory Committee Members) must possess outstanding character, insight, capability, and extensive experience, as well as a high standard of ethics, regardless of gender, age, or nationality.
- 2 In accordance with the "Policy and Procedures for the Nomination of Director Candidates" established separately, the Company ensures fairness and transparency by having the Nomination and Remuneration Advisory Committee conduct fair and rigorous deliberations. Based on these, the Board of Directors decides on the candidates for directors (including Audit and Supervisory Committee Members).
  - 3 The Company discloses the Policy and Procedures for the Nomination of Director Candidates (including Audit and Supervisory Committee Members) as described above.
- Article 14 (Role of Independent Outside Directors)
- Independent outside directors of the Company (including Audit and Supervisory Committee members) play a central role in promoting the Company's sustainable growth and enhancing medium- to long-term corporate value. They provide advice on management policies and business improvements based on their extensive expertise in their respective fields, supervise management through participation in important Board of Directors' decisions such as the appointment and dismissal of directors, and oversee conflicts of interest between the Company and directors, controlling shareholders, and others.
- 2 Their primary role is to reflect, from an independent and objective standpoint, the views of minority shareholders and other stakeholders in the deliberations of the Board of Directors. The lead independent outside director holds constructive dialogues with shareholders as needed, in response to shareholder requests, among other considerations.
- Article 15 (Criteria for Determining Independence of Independent Outside Officers)
- The criteria for determining the independence of independent outside officers are established separately and disclosed.
- Article 16 (Concurrent Service of Independent Outside Officers (Including Audit and Supervisory Committee Members) as Officers of Other Companies)
- The Company's independent outside directors and independent outside officers (including Audit and Supervisory Committee members) may not concurrently serve as directors or Audit and Supervisory Committee members of more than three other listed companies in addition to the Company.
- Article 17 (Chairperson of the Board of Directors)
- The Chairperson of the Board of Directors shall be the Representative Director and

President from among the outside directors.

- 2 The Chairperson is responsible for enhancing the quality of discussions at the Board of Directors meetings and ensuring that the Board functions effectively and efficiently. To fulfill this responsibility, the Chairperson shall ensure that sufficient time is allocated for all agenda items and that each director (including Audit and Supervisory Committee members) receives timely and appropriate information.
- Article 18 (Role of the Audit and Supervisory Committee)

As an independent body entrusted by the shareholders, the Audit and Supervisory Committee audits the execution of duties by directors and exercises authority over the appointment and dismissal of external accounting auditors, as well as the determination of audit compensation. Through fulfilling these roles and responsibilities, the Committee is responsible for establishing robust corporate governance that earns social trust.

- 2 In order to fulfill these responsibilities, the Audit and Supervisory Committee endeavors to proactively and assertively express opinions to directors and other relevant parties.
- Article 19 (Composition of the Audit and Supervisory Committee)

- The Audit and Supervisory Committee shall consist of no more than five members, as provided in the Articles of Incorporation, with a majority being outside directors serving as Audit and Supervisory Committee members. In addition, at least one member shall possess appropriate knowledge of finance and accounting.
- Article 20 (Qualifications and Nomination Procedures for Audit and Supervisory Committee Members)

In accordance with the "Policy and Procedures for the Nomination of Audit and Supervisory Committee Member Candidates" established separately, the selection of Audit and Supervisory Committee members shall be determined by resolution of the General Meeting of Shareholders. When nominating candidates, the Board of Directors shall decide on the candidates, taking into consideration the selection standards and approach to composition, after receiving a recommendation from the Nomination and Remuneration Advisory Committee and obtaining the consent of the Audit and Supervisory Committee.

- Section 2 Effectiveness of the Board of Directors, etc.
- Article 21 (Role of the Nomination and Remuneration Advisory Committee)

The Company establishes a Nomination and Remuneration Advisory Committee as an advisory body to the Board of Directors.

- 2 The Nomination and Remuneration Advisory Committee makes recommendations to the Board of Directors regarding the appointment and dismissal of directors and executive officers.
- 3 For the appointment and dismissal of Audit and Supervisory Committee members, the Committee makes recommendations to the Representative Director and President.
- 4 The Nomination and Remuneration Advisory Committee appropriately evaluates company performance and makes recommendations to the Board of Directors so that such evaluations are reflected in the remuneration of each director and executive officer.
- 5 The Committee also reviews policies and the details of individual remuneration, etc., for directors and executive officers, and makes recommendations to the Board of Directors.
- Article 22 (Composition of the Nomination and Remuneration Advisory Committee)

A majority of the members of the Nomination and Remuneration Advisory

Committee shall be independent outside directors.

- 2 The chairperson of the Nomination and Remuneration Advisory Committee shall be an independent outside director.  
Article 23 (Performance Evaluation Indicators)

The Board of Directors, in consultation with the Nomination and Remuneration Advisory Committee as appropriate, will set, as needed, the return on equity (ROE) and other management indicators, as well as their target values, to be used by the Board of Directors and the Nomination and Remuneration Advisory Committee for evaluating the performance of the Representative Director and President, each director, and each executive officer.

- Article 24 (Succession Plan)

The Board of Directors recognizes that the development of successors to the Representative Director and President and other key executives is one of the important issues for the Company's sustainable growth. Accordingly, after consulting with the Nomination and Remuneration Advisory Committee, the Board regularly reviews the succession plan for the Representative Director and President and other key executives.

- Article 25 (Training for Directors, Audit and Supervisory Committee Members, and Executive Officers)

The Company provides annual training for all directors (including Audit and Supervisory Committee members), auditors, and executive officers to offer opportunities to acquire and update the knowledge necessary to fully understand their roles and responsibilities.

- 2 For newly appointed directors, Audit and Supervisory Committee members, and executive officers, the Company provides opportunities to attend seminars on the roles and responsibilities of directors, auditors, and executive officers, fiduciary duties, legal knowledge, as well as training to gain knowledge of the Group's business, finance, organization, industry, regulatory environment, and other relevant matters.  
Additionally, as continuing education, directors, auditors, and executive officers are regularly provided with opportunities to update their knowledge, including industry regulations and other crucial information. When necessary, they may also participate in external seminars, and the Company will cover such costs upon request from the officers.

- Article 26 (Activation of Board Deliberations)

The Board of Directors determines the schedule of board meetings for the following fiscal year in advance and informs the directors and auditors of the anticipated agenda items and matters for discussion.

- 2 In order to facilitate constructive discussions at each board meeting, materials regarding the agenda and proposals are distributed to all directors, including outside directors (including Audit and Supervisory Committee Members), well in advance of the meeting date. When necessary, prior explanations are provided to ensure that appropriate and sufficient information is given.

- Article 27 (Access to Internal Information and Support System for Independent Outside Directors (Including Audit and Supervisory Committee Members))

Independent outside directors of the Company (including Audit and Supervisory Committee members), whenever necessary or deemed appropriate, may request explanations or reports from internal directors (including Audit and Supervisory Committee members), executive officers, and employees, or request the submission of internal documents.

The Internal Audit Office audits the status of business operations in each department and regularly reports the results to the Board of Directors.

- 3 In order to ensure the proper performance of duties by outside directors (including Audit and Supervisory Committee members), the Company allocates appropriate budgets and has established a Board of Directors' Office and an Audit and Supervisory Committee Office.

Article 28 (Evaluation of the Effectiveness of the Board of Directors)

Each director shall conduct a self-evaluation of the effectiveness of the Board of Directors on an annual basis and submit the results to the Board. Based on these self-evaluations, the Board of Directors will analyze and evaluate its overall effectiveness each year and disclose a summary of the results in a timely and appropriate manner.

Section 3

### Remuneration System

Article 29

(Remuneration, etc. for Directors (Including Audit and Supervisory Committee Members) and Executive Officers)

To enhance transparency and objectivity, the Board of Directors decides on the remuneration, etc. for directors (including Audit and Supervisory Committee members) and executive officers, based on recommendations from the Nomination and Remuneration Advisory Committee and within the total amount of remuneration for directors (including Audit and Supervisory Committee members) approved by the General Meeting of Shareholders.

- 2 Remuneration, etc. for directors and executive officers is structured at a level appropriate to their roles and responsibilities, and is designed to provide incentives for improved business performance and the sustainable enhancement of corporate value over the medium to long term. Based on this policy, remuneration, etc. for directors and executive officers consists of fixed basic remuneration and performance-based remuneration linked to short-term and medium- to long-term performance.
- 3 Given their independence and non-executive status, the remuneration, etc. for independent outside directors (including Audit and Supervisory Committee members) is limited to fixed basic remuneration only.

Article 30

(Remuneration, etc. for Audit and Supervisory Committee Members)

From the perspective of ensuring independence, remuneration, etc. for Audit and Supervisory Committee members is limited to fixed basic remuneration only. When determining remuneration, consideration is given to the allocation of audit duties, and, within the total amount of remuneration approved by the General Meeting of Shareholders, the amount of remuneration, etc. to be received by each Audit and Supervisory Committee member is determined through consultation among the Audit and Supervisory Committee members.

Chapter 6

### Dialogue with Shareholders

Article 31

(Dialogue with Shareholders)

The Company separately establishes and discloses a "Policy on the Development of Systems and Initiatives to Promote Constructive Dialogue with Shareholders," in order to contribute to the sustainable growth of the Company and the enhancement of corporate value over the medium to long term.

Chapter 7

### Enactment, Revision, and Abolition

Article 32

(Enactment, Revision, and Abolition)

This policy shall be enacted, revised, or abolished by resolution of the Board of

Directors.

June 19, 2026

Board of Directors

Japan Medical Dynamic Marketing, INC.

(Attachment)

#### Criteria for Determining the Independence of Independent Officers

A candidate shall be considered independent if none of the following items applies:

- (1) A person who is or has been an executive director, officer, or employee of the Company or any of its affiliates, or a close relative (spouse, relative within the third degree, or cohabiting relative) of such person.
- (2) A person who is a principal business partner of the Company or its subsidiaries; if such business partner is a corporation or other entity, a person who is or has been an executive director, officer, or employee of such entity, its parent company, or any significant subsidiary within the past three years, or a close relative (spouse, relative within the third degree, or cohabiting relative) of such person.
- (3) A current major shareholder of the Company (holding 10% or more of voting rights); if such major shareholder is a corporation or other entity, a person who is or has been an executive director, officer, or employee of such entity, its parent company, or significant subsidiary within the past three years.
- (4) A current accounting auditor of the Company or any of its subsidiaries, or an employee of such accounting auditor.
- (5) A person who is or has been within the past three years an executive director, officer, or employee of a law firm, audit corporation, tax accountant office, consulting firm, or similar entity whose principal client is the Company or its subsidiaries, or a close relative (spouse, relative within the third degree, or cohabiting relative) of such person.
- (6) An individual attorney, certified public accountant, tax accountant, consultant, or similar, who has received substantial monetary compensation from the Company or its subsidiaries within the past three years, or a close relative (spouse, relative within the third degree, or cohabiting relative) of such person.
- (7) A person who has received substantial donations from the Company or its subsidiaries; if such recipient is a corporation or other entity, a person who is or has been within the past three years an executive director, officer, or employee of such entity, its parent company, or significant subsidiary.

With respect to transaction partners and donations, the Company will consider an independent officer to have sufficient independence and to pose no risk of affecting shareholders' voting decisions, and will not regard them as a "principal business partner" or as having received "substantial donations," if the following standards are satisfied:

- (1) The transaction amount with a business partner is less than 2% of net sales.
- (2) Donations and other contributions are less than 10 million yen per year.