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May 21, 2025

To whom it may concern:

Company name: Tenma Corporation

Representative: Hirohiko Hirono, President and Representative Director

(Securities code: 7958, TSE Prime)

Contact: Masaru Noritake Director, in charge of the General Affairs Department.

(Phone: +81-3-3598-5511)

Announcement concerning Change of Independent Auditor

The company announced that it resolved at a meeting of the Audit & Supervisory Board held on May 21, 2025, to change its independent auditor, who performs the audit certification set forth in Article 193-2, paragraphs (1) and (2) of the Financial Instruments and Exchange Act. The details are described below.

Details

1. Scheduled date of change

June 25, 2025

2. Overview of incoming and retiring independent auditors

(1) Overview of incoming independent auditor

(i) Name	UHY Tokyo & Co.
(ii) Location	1-1 Kamiosaki Shinagawa-ku, Tokyo Japan
(iii) Name of engagement partners	To be decided. (It will be disclosed as soon as it is confirmed.)
(iv) Registration status of the "Registration System for Listed Company Auditors" under the Certified Public Accountants Act	It is registered.

(2) Overview of retiring independent auditor

(i) Name	Russell Bedford HIBISCUS
(ii) Location	3-3 Sarugakucho Shibuya-ku, Tokyo Japan
(iii) Name of engagement partners	Katsuyuki TAKAHASHI Kohei MORISAKI

3. Reason for selecting the party stated in 2. (1) as a candidate for independent auditor
As a result of the business integration of Russell Bedford HIBISCUS Tokyo Office and UHY Tokyo & Co. to be implemented on July 1, 2025 (hereinafter referred to as the "Business Integration"), the audit work of the current Hibiscus Tokyo Office will be transferred to UHY Tokyo & Co.. This will enable us to maintain continuity in audits, and we expect that audits will be conducted appropriately and appropriately from the perspectives of a global audit system, independence, expertise, quality control system, etc., and therefore we have determined that UHY Tokyo & Co. is the suitable candidate.

4. Date of original appointment of retiring independent auditor
June 26, 2020

5. Opinions on audit reports and other documents prepared by the retiring independent auditor over the last three years
Not applicable.

6. Reason and background for determining or leading to change
Russell Bedford HIBISCUS, the Company's accounting auditor, will retire due to the expiration of its term of office at the conclusion of the 77th Ordinary General Meeting of Shareholders, scheduled to be held on June 25, 2025. As the certified public accountant at Russell Bedford HIBISCUS who was in charge of the Company's audit work will be transferred to UHY Tokyo & Co. following the Business Integration, UHY Tokyo & Co. will be newly appointed as the accounting auditor candidate for the reasons stated in 3 above.

7. Opinion for reason and background described in 6. above

(1) Opinion of retiring independent auditor

The company received a response that they had no particular opinions.

(2) Opinion of the Audit & Supervisory Board

the Audit & Supervisory Board has determined that this is appropriate.

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