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February 24, 2026

To whom it may concern:

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Notice Regarding Partial Revision of the Basic Policy on Establishing Internal Control Systems Following Transition to a Company with an Audit & Supervisory Committee

Japaniace Co., Ltd. (the “Company”) has transitioned to a Company with an Audit & Supervisory Committee pursuant to the approval at the 26th Annual General Meeting of Shareholders held on February 24, 2026. In connection with this transition, the Board of Directors, at its meeting held on the same day, resolved to partially revise the Basic Policy on Establishing Internal Control Systems. The revised contents are as follows.

Please note that the revised sections are underlined.

Basic Policy Regarding Internal Control Systems

The Company recognizes that the enhancement of internal control systems is essential for strengthening corporate governance. Furthermore, the Company believes that the key objectives of corporate governance are to achieve effective and efficient decision-making in business execution and to realize highly transparent, fair, and reliable management toward the improvement of corporate value. The Company will continuously review its structures and strive to build a more appropriate and efficient system. Under this basic philosophy, the Company will develop internal control systems as follows.

1. System to ensure that the execution of duties by Directors and employees complies with laws, regulations, and the Articles of Incorporation

- The Company shall establish internal regulations regarding organizational management to clarify the process and results of decision-making. The Company shall also build a system where Directors and the Internal Audit Office can review such processes and results as necessary during the execution of duties by Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees.
- A Risk and Compliance Committee, chaired by the Director in charge of administration, shall be established to ensure thorough awareness and implementation of compliance with laws, regulations, and the Articles of Incorporation. To further instill and improve compliance awareness, the Company shall provide continuous compliance education and training to Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees.
- The Internal Audit Office, reporting directly to the Representative Director and President, shall be established. It shall conduct periodic internal audits in accordance with the Internal Audit Regulations to evaluate the effectiveness of business operations, the reliability of financial reporting, and the status of the development and operation of internal controls, while providing advice and recommendations for improvement.

2. System for the storage and management of information related to the execution of duties by Directors

- Information related to the execution of duties by Directors (excluding Directors who are Audit & Supervisory Committee Members) shall be recorded in documents or electronic media and appropriately stored and managed in accordance with internal regulations. Directors shall have constant access to these documents.

3. Regulations and other systems regarding the management of risk of loss

- Regarding the management of risk of loss, the Risk and Compliance Committee shall serve as the primary body, establishing a risk management system in accordance with the Risk Management Regulations.
- In the event of an unforeseen situation, the Company shall maintain a system to respond promptly to prevent the expansion of damage and minimize losses.

4. System to ensure that the execution of duties by Directors and employees is performed efficiently

- The Board of Directors shall determine the allocation of duties for Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees, clarify the location of responsibility and authority, and strive for prompt decision-making and efficient execution of duties in accordance with the Regulations on Division of Duties, Regulations on Administrative Authority, and Ringi (Internal Approval) Regulations. The Board of Directors shall also formulate business plans and set clear targets. To achieve these goals, progress shall be managed by comparing performance with monthly financial results, and the efficiency of operations shall be analyzed and evaluated.

5. System to ensure the appropriateness of operations in the corporate group

- Currently, the Company has no subsidiaries. However, in the event of their establishment in the future, the Company shall develop Regulations for the Management of Affiliated Companies and ensure thorough internal control across the entire Group.

6. Matters regarding employees in the event that the Audit & Supervisory Committee requests the assignment of employees to assist in its duties, and matters regarding the independence of such employees from Directors (excluding Directors who are Audit & Supervisory Committee Members)

- If the Audit & Supervisory Committee requests the assignment of employees to assist in its duties, the Company shall appoint such employees.
- Such assisting employees may hold concurrent positions; however, when performing duties for the Committee, they shall not be subject to instructions or orders from Directors (excluding Directors who are Audit & Supervisory Committee Members) or other employees.

7. System for Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees to report to the Audit & Supervisory Committee and other reporting systems

- Audit & Supervisory Committee Members may attend the Board of Directors meetings and other important meetings, interview Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees regarding the status of business execution, and request the disclosure of necessary information.
- Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees shall provide prompt and appropriate reports when requested by an Audit & Supervisory Committee Member regarding business execution.

- Directors (excluding Directors who are Audit & Supervisory Committee Members) and employees shall promptly report to the Audit & Supervisory Committee upon discovering facts that may violate laws, regulations, or the Articles of Incorporation, or facts that may significantly impact the Company's business and performance. The Company ensures that persons who make such reports shall not be treated disadvantageously because of their reporting.

8. Other systems to ensure that audits by the Audit & Supervisory Committee Members are conducted effectively

- Audit & Supervisory Committee Members shall hold periodic meetings with Directors (excluding Directors who are Audit & Supervisory Committee Members) to hear reports on the status of business operations. They shall also conduct effective audits by maintaining close information exchange with the Internal Audit Office and the Accounting Auditor.

9. Matters concerning policies for the advance payment or reimbursement of expenses arising from the execution of duties by Audit & Supervisory Committee Members and the processing of other expenses or liabilities

- When an Audit & Supervisory Committee Member requests advance payment or reimbursement of expenses for the execution of their duties, the Company shall promptly process such expenses or liabilities, unless they are deemed unnecessary for the execution of the Member's duties.

10. System to ensure the reliability of financial reporting

- To ensure the reliability of financial reporting, the Company shall establish internal control systems for the effective and appropriate submission of internal control reports based on the Financial Instruments and Exchange Act. The Company shall continuously evaluate their functionality and take necessary corrective measures.

11. Basic philosophy and development status regarding the elimination of anti-social forces

- The Company's basic policy is to have no relationship whatsoever with anti-social forces and to reject any unreasonable demands. This policy shall be clearly stated in various internal regulations. If it is discovered that a business partner is an individual, company, or organization associated with anti-social forces, the Company shall terminate the transaction.
- The Administration Division is designated as the department in charge of handling anti-social forces, centralizing and accumulating relevant information. The Company shall establish an educational system for Directors and employees to comply with the basic policy and develop and disseminate procedures to prevent damage caused by anti-social forces.
- In the event of unreasonable demands by anti-social forces, the Company shall collaborate with external professional organizations, such as the police and legal counsel, to establish a cooperation system for emergencies.