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MEMBERSHIP
April 28, 2026

Company: Yurtec Corporation
 Representative: Ikumi Kobayashi, Representative
 Director & President, Chief
 Executive Officer
 (Securities code: 1934; Tokyo Stock
 Exchange Prime Market)
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 Officer; General Manager of General
 Affairs Department
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Matters Concerning Controlling Shareholder, Etc.

Yurtec Corporation (the “Company”) has a shareholder, Tohoku Electric Power Co., Inc. (“Tohoku Electric Power”), which holds the Company as an affiliate. The Company hereby discloses the matters concerning controlling shareholder, etc. as of March 31, 2026, as required by the Tokyo Stock Exchange.

1. Trade name, etc. of the parent company, controlling shareholder (excluding parent company), or the entity holding the Company as an affiliate

(As of March 31, 2026)

Name	Attribute	Ratio of voting rights held in the Company (%)			Financial instruments exchange, etc. on which the issued shares, etc. are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
Tohoku Electric Power Co., Inc.	Entity holding the Company as an affiliate	39.24	0.34	39.59	Tokyo Stock Exchange, Inc. Prime Market

2. Position of the listed company within the corporate group of the controlling shareholder, etc. and other relationships between the listed company and the controlling shareholder, etc.
 - (1) The Company belongs to the corporate group led by Tohoku Electric Power, which is mainly engaged in supplying electricity to six prefectures in the Tohoku region, and Niigata Prefecture.
 - (2) As of March 31, 2026, Tohoku Electric Power held 39.59% of the voting rights of all shareholders of the Company (direct ownership: 39.24%; indirect ownership: 0.34%), and the Company is an equity method affiliate of Tohoku Electric Power.
 - (3) The Company is committed to safe and high-quality construction and to playing a part in the stable supply of electric power, receiving work orders from Tohoku Electric Power for new facilities construction and extensions, upgrades and repairs, and orders for power distribution lines, transmission lines and other construction from Tohoku Electric Power Network Co., Inc., a company formed as a spin-off of Tohoku Electric Power’s transmission and distribution division. For the fiscal year ended March 31, 2026, Tohoku Electric Power and Tohoku Electric Power Network Co., Inc. accounted for 2.8% and 44.8% of the Company’s net sales, respectively.

Although the Company's sales to Tohoku Electric Power Group account for a high percentage of its total sales, transaction terms and conditions are negotiated on an arm's length basis considering factors such as market prices. Moreover, the Company is striving to expand orders received in the general market, as it engages in business activities that are independent and held accountable.

- (4) In terms of personnel, 12 employees are accepted on secondment from Tohoku Electric Power.
- (5) As stated above, the Company has business, personnel and capital relationships with Tohoku Electric Power. However, none of the Company's Directors concurrently serve as officers of the said company as of March 31, 2026, although there were such positions as of March 31, 2025. In addition, the Company makes decisions independently regarding its business operations. Therefore, we believe that a certain degree of independence is secured.

3. Matters concerning transactions with controlling shareholder, etc.

(April 1, 2025 to March 31, 2026)

Classification	Name of company, etc.	Location	Capital or investment (millions of yen)	Business line	Ratio of voting rights held in the Company (%)	Relationship with the party	Transaction details	Transaction amount (millions of yen)	Account item	Year-end balance (millions of yen)
Entity holding the Company as an affiliate	Tohoku Electric Power Co., Inc.	Aoba-ku, Sendai	251,441	Electricity business	Voting rights directly held: 39.24; indirectly held: 0.34	Contracted construction of electrical work, etc.	Contracted electrical work, etc.	6,394	Accounts receivable from completed construction contracts	3,468
									Advances received on construction contracts in progress	171

Terms and conditions of transactions and policy for determining terms and conditions of transactions, etc.

Note: Contracts for electrical work, etc., are negotiated on an arm's length basis considering factors such as market prices.