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Notice Concerning Partial Revision of Basic Policy for Internal Control Systems

NAGAILEBEN Co.,Ltd. (the "Company") hereby announces that its Board of Directors has resolved to partially revise the Company's Basic Policy on Internal Control Systems, as described below.

The amended portions are underlined.

Basic Policy for Internal Control Systems

Pursuant to the Companies Act and the Ordinance for Enforcement of the Companies Act, the Company shall establish the following systems to ensure the proper conduct of the Company's operations and the operations of the corporate group consisting of the Company and its subsidiaries.

a. System to Ensure that the Execution of Duties by Directors and Employees of the Company Complies with Laws, Regulations and the Articles of Incorporation

The Company shall establish a Code of Corporate Ethics as a code of conduct for officers and employees to ensure compliance with laws, regulations and the Articles of Incorporation, and shall maintain regulations concerning its compliance framework.

To ensure thorough implementation, the General Affairs Department shall oversee compliance initiatives across the organization and provide related training and education. The Audit and Supervisory Committee shall audit whether the execution of duties by Directors complies with laws, regulations and the Articles of Incorporation and report periodically to the Board of Directors. The Internal Audit Department shall audit whether the execution of duties by employees complies with laws, regulations and the Articles of Incorporation and report to the Representative Director and President and the Audit and Supervisory Committee. The Company shall establish and operate a Compliance Hotline as a means for <u>employees</u> to directly report acts that may violate laws or regulations.

The Company shall sever all relationships with anti-social forces, including business relationships. Working in close cooperation with the police and other relevant authorities, as well as its legal counsel, the Company shall respond firmly to any unreasonable demands from anti-social forces.

b. System for the Preservation and Management of Information Related to the Execution of Duties by Directors

In accordance with the Information Management Regulations, information relating to the execution of duties by Directors shall be recorded and preserved in documents or electronic media (hereinafter referred to as "Information, etc."). Directors shall be entitled to access such Information, etc. at any time pursuant to the Information Management Regulations.

c. Regulations and Other Systems for Managing Risks of Loss to the Company

With respect to matters concerning the management of risks of loss, each responsible department shall review and consider necessary measures regarding issues related to the safety of manufacturing, logistics and information management, compliance matters and other risks faced by the Company. The General Affairs Department shall monitor organization-wide risk conditions and coordinate company-wide responses. For newly identified risks, the Board of Directors shall promptly designate the Director responsible for addressing such risks.

d. System to Ensure the Efficient Execution of Duties by Directors

As a basis for ensuring the efficient execution of duties by Directors, the Company shall hold a regular meeting of the Board of Directors once a month and extraordinary meetings whenever necessary. In addition, to strengthen management oversight and accelerate decision-making, the Company has adopted an executive officer system. Pursuant to the Articles of Incorporation—which, in accordance with Article 399-13, Paragraph 6 of the Companies Act, allow the Board of Directors to delegate decisions regarding the execution of important to Directors business (excluding matters listed in the items of Paragraph 5 of the same Article)—decisions concerning all or part of such important business execution delegated by the Board are deliberated and resolved at the Executive Committee meeting held every Monday.

With respect to business execution based on decisions made by the Board of Directors and Executive Committee, the Division of Duties Regulations and the Regulations on Administrative Authority shall prescribe the persons responsible, their respective responsibilities, and details of execution procedures.

e. System to Ensure the Proper Conduct of Business Operations within the Corporate Group Consisting of the Company and Its Subsidiaries

In order to strengthen coordination between the Directors of the Company and those of NAGAI HAKUI KOGYO CO., LTD., meetings of officers of the Group shall be held periodically. Through such meetings, reports shall be received regarding matters related to the execution of duties by subsidiary Directors, and a framework shall be established to ensure that subsidiary Directors efficiently execute their duties in accordance with the management policies of the Group.

In accordance with the Regulations for the Management of Affiliated Companies, the Company shall appoint Directors of subsidiaries who are responsible for subsidiary business divisions and grant them the authority and responsibility to establish compliance and risk management systems based on the subsidiaries' Code of Corporate Ethics. The Administration Headquarters shall work together with the General Affairs Department of NAGAI HAKUI KOGYO CO., LTD. to promote and manage these initiatives across the Group. The Company shall also establish and operate a Compliance Hotline as a means for employees of subsidiaries to directly report acts that may violate laws or regulations.

f. Matters Concerning Employees Assisting the Audit and Supervisory Committee, Their Independence from Other Directors (Excluding Directors Who Are Audit and Supervisory Committee Members), and the Effectiveness of Instructions Given by the Audit and Supervisory Committee

If the Audit and Supervisory Committee requests the appointment of employees to assist in its duties, the Audit and Supervisory Committee may instruct such employees regarding matters necessary for the performance of their audit duties. Employees who receive instructions from the Audit and Supervisory Committee shall not be subject to the direction or supervision of Directors (excluding Directors who are Audit and Supervisory Committee Members), their direct supervisors or others with respect to matters covered by such instructions.

When transferring or otherwise reassigning such employees, the Company shall seek the opinion of the Audit and Supervisory Committee.

g. System for Reporting to the Audit and Supervisory Committee and Ensuring that Persons Making Such Reports Are Not Subject to Disadvantageous Treatment

Directors, Executive Officers and employees of the Company and its Group shall promptly report to the Audit and Supervisory Committee matters required by law, as well as matters that may have a material impact on the Company or its Group and the status of internal audits.

The Audit and Supervisory Committee may request reports concerning information relevant to the performance of its duties from Directors, Corporate Auditors, employees of subsidiaries, and other persons who have received reports from such individuals.

The Group shall not treat any person who reports to the Audit and Supervisory Committee disadvantageously on the grounds that such report was made.

h. Policy Concerning the Processing of Expenses or Liabilities Arising from the Execution of Duties by Audit and Supervisory Committee Members

When an Audit and Supervisory Committee Member requests advance payment or reimbursement of expenses incurred in the performance of his or her duties, the Company shall promptly process such request unless it is clearly recognized that such expenses are unnecessary for the performance of the duties of the Audit and Supervisory Committee.

i. Other Systems to Ensure the Effectiveness of Audits Conducted by the Audit and Supervisory Committee

As a basis for ensuring the effectiveness of audits conducted by the Audit and Supervisory Committee, a regular meeting of the Audit and Supervisory Committee shall be held once a month, and extraordinary meetings shall be held whenever necessary.

Opportunities for regular exchanges of opinions between the Audit and Supervisory Committee and the Representative Director and President shall be established in order to promote mutual understanding.

In addition, the Audit and Supervisory Committee shall strengthen coordination with the accounting auditor by regularly receiving reports regarding audit activities and exchanging opinions.

Audit and Supervisory Committee Members may attend not only meetings of the Board of Directors but also Executive Meetings and other important meetings. In principle, Audit and Supervisory Committee Members shall have unrestricted access to minutes and other relevant materials.