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For Immediate Release

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Notice of Partial Amendment to Basic Policy on Establishment of Internal Control Systems

SUMINOE Co., Ltd. (hereinafter, "the Company") hereby announces that at the Board of Directors meeting held on October 9, 2026, a resolution was adopted to partially amend the Basic Policy on Establishment of Internal Control Systems. The amended portions are marked with underlines.

Details

Basic Policy on Establishment of Internal Control Systems

1. System for Ensuring that the Execution of Duties by Directors and Employees of the SUMINOE GROUP Complies with Laws and Regulations as well as the Articles of Incorporation

(1) In order to ensure thoroughgoing implementation of compliance management across the entire Group, the President of the Company shall issue its compliance declaration and Company directors shall take the lead in observing the Group's Code of Conduct and Standards of Conduct, both of which were formulated to lay out the basic policy for implementing compliance management.

(2) The Group's CSR Promotion Committee shall strive to maintain and improve the compliance system while reflecting opinions from the Compliance & Risk Management Subcommittee and provide education to raise awareness among directors and employees of the Group. The Committee shall also discuss important compliance issues and report the discussion results to the Company's Board of Directors as the need arises.

(3) A Corporate Ethics Hotline shall be established and operated to secure means of directly making a report should employees find violations of laws and regulations, the Articles of Incorporation and/or the Group's Code of Conduct. The Corporate Ethics Hotline shall secure a system for assuring anonymity of a person who has made such a report and for ensuring that the person shall not be subject to unfavorable treatment for the reason of having made said report, by establishing two types of points of contact: in-house sections dedicated for whistleblowing and an external legal counsel. As for harassment issues, the Group has set up other external points of contact where experts deal with these issues.

2. System for the Preservation and Management of Information concerning the Execution of Duties of the Company's Directors

(1) Information concerning the execution of duties by directors of the Company shall be recorded based on laws and regulations, as well as in-house document management regulations, and stored and managed at least ten years in accordance with said regulations. The information shall be made available for perusal upon request from the directors, corporate auditors and accounting auditors of the Company.

(2) The Group considers information being distributed through IT and information systems, including computers and networks (herein after referred to as “information assets”), to be the fourth important resource following human, physical, and financial resources. To implement the information security management intended to protect and manage these information assets, the Group shall formulate the Information Security Policy, which compiles management measures to protect its information assets from falsification, destruction, leakage, etc., regardless of whether intentionally or accidentally.

3. Regulations and Other Systems for Managing Risk of Losses of the Group

(1) The Compliance & Risk Management Subcommittee of the Group shall deliberate on matters relating to overall risk management activities and report on the results to the CSR Promotion Committee. Important matters decided by the CSR Promotion Committee shall be reported to the Company’s Board of Directors for approval.

(2) The Company’s directors and operating officers who execute business as division managers shall identify, analyze and evaluate inherent risks and implement appropriate measures, under the risk management systems established in their respective divisions.

(3) The CSR Promotion Department, which is a body dedicated to risk management, shall support operations of the risk management system by such means as formulating regulations, holding training programs, and preparing manuals.

4. System for Ensuring that Directors of the Group Execute Their Duties Efficiently

(1) To ensure the soundness and efficiency of management, the Board of Directors, including outside directors, shall make management decisions and oversee business execution, and the President and operating officers shall be responsible for executing business operations. The scope of business to be performed by respective operating officers shall be defined by the Board of Directors so as to clarify their responsibilities and authority.

(2) The Executive Committee, comprising directors who concurrently serve as operating officers, shall hold a meeting (every week on a regular basis) to deliberate on important management matters. The deliberation results shall be reported to the Board of Directors, which shall make a decision on business execution.

(3) The Company’s Board of Directors shall formulate medium-term plans and annual business plans for the entire Group, and operating officers shall fulfill their duties to carry out these plans. The Board of Directors shall manage the achievement status by requiring operating officers to periodically submit reports on the performance reviews and improvement measures.

5. Systems for Ensuring the Appropriateness of Business of the Corporate Group, Consisting of the Company and Its Subsidiaries

(1) The Company and its Group companies shall conduct business management that steadfastly maintains corporate independence and originality while observing the Group’s Code of Conduct and Standards of Conduct.

(2) The Company shall oversee management of Group companies through monthly meetings held by respective business divisions.

(3) Auditor liaison meetings of Group companies shall be organized in order to ensure that the Company’s corporate auditors monitor and audit the entire Group in an effective and appropriate manner.

6. Matters regarding Employees Who Provide Assistance to the Company’s Corporate Auditors in Cases Where They Request that the Company Assign Employees as Assistants to Support Their Duties, Matters Regarding the Independence of Such Employees from Directors, and Matters Related to Ensuring the Effectiveness of Instructions Given by the Corporate Auditors to Such Employees

(1) The Company shall select employees who assist the duties of corporate auditors, from among members of the Internal Auditing Department, in cases where the corporate auditors request the Company to assign such employees.

(2) The Company shall obtain consent from the full-time corporate auditor on matters regarding appointment and dismissal, transfer, and personnel evaluation of such employees.

7. Systems for the Company’s Directors and Employees and Its Subsidiaries' Directors, Auditors and Employees, or Persons Who Receive Reports from Them, to Report to the Company’s Corporate Auditors

(1) When representative directors, directors who execute business, and employees of the Group discover a matter specified below, they shall swiftly report the details of said matter to the Company’s corporate auditors.

・Matters that pose a risk of significant damage to the Company
・Misconduct regarding business affairs, and serious violations of laws and regulations or the Group's Articles of Incorporation
・Serious violations of the Group's Code of Conduct
・Matters on which corporate auditors require submission regarding business execution

(2) The representative directors, directors who execute business, and employees of the Group shall promptly and accurately respond to inquiries about business operations and assets of the Group companies when requested by corporate auditors.

8. Other Systems for Ensuring That the Corporate Auditors of the Company Effectively Perform Audits

(1) The President of the Company shall regularly meet with its corporate auditors to exchange opinions about important issues facing audits.

(2) To ensure the efficient and effective business execution of the Company's corporate auditors, the regulations on the division of duties shall stipulate that the Company shall enhance the system of the Internal Auditing Department to support said auditors in performing their duties.

(3) The Company's corporate auditors shall hold meetings with accounting auditors on a regular basis or as needed to exchange opinions and information. The accounting auditors shall also be required to submit relevant reports.

9. System for Ensuring the Person Who Has Reported to the Company's Corporate Auditors Is Not Treated Adversely Based on the Fact Such a Report has Been Made by the Person

The Company shall make it known to all officers and employees of the Group that an officer or employee who has made a report to the Company's corporate auditors shall not be subject to disadvantageous treatment regarding personnel affairs or any other respect due to having made such a report.

10. Matters regarding the Policy for Processing Expenses and Obligations Arising with Respect to the Execution of Duties by Corporate Auditors of the Company

With regard to processing expenses or obligations in relation to the execution of duties of the Company's corporate auditors, the Company shall promptly and appropriately process such expenses or obligations in accordance with Article 388 of the Companies Act, unless it is clear that such expenses or obligations are not related to the execution of duties of said auditors.

11. Basic Approach to Exclusion of Anti-social Forces and the Status of Progress in Relevant Measures

(1) In its Standards of Conduct, the Group has provided a paragraph regarding "cutting off all relations with anti-social forces," manifesting our commitment to excluding anti-social forces. The paragraph states that "We will have no relationships whatsoever with individuals or groups having a negative impact on the social order and sound corporate activities. In particular, members involved in Company management will take the initiative in acting with resolution without fear of such forces. Also, we will act as a unified organization, without isolating individual employees, to cope with such forces' racketeering by interceding in civil disputes and threatening the use of violence."

(2) The Company has designated the General Affairs Department as the responsible section, appointing the General Manager of the Department as the person in charge of preventing unreasonable demands. Also, the Company has been a member of the Osaka Corporate Defense Countermeasures Federation and has been collecting information on anti-social forces at regular meetings held by the Federation with police attendance.