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August 6, 2025

Company name:	Fudo Tetra Corporation
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Securities code:	1813 Prime Market, Tokyo Stock Exchange
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Notice Regarding the Establishment of Special Committee

At the Board of Directors held on August 6, 2025, Fudo Tetra Corporation made a resolution regarding the establishment of Special Committee.

1. Background

As announced in our “Notice Regarding Receipt of the Investigation Report from the Internal Investigation Committee and Measures to Prevent Recurrence” dated March 31, 2025, in relation to the incident involving fictitious orders and other related conduct by an employee (the “Incident”), we have received the investigation report (the “Investigation Report”) from the Internal Investigation Committee.

Subsequently, on May 9, 2025, we published our Detailed Action Plan for Recurrence Prevention on our website and have since been proactively implementing and thoroughly enforcing the measures set forth in the plan.

Under these circumstances, we have received comments from some of our shareholders pointing that the Investigation Report is insufficient in terms of both identifying the causes of the Incident and proposing effective measures to prevent recurrence, as well as various opinions from institutional investors through our shareholder relations (SR) activities, all of which we take very seriously. From the perspective that we must avoid raising even the slightest doubt about our commitment to addressing the Incident, we have resolved to establish a “Special Committee on Preventing Recurrence of Fictitious Orders, etc.” (the “Special Committee”).

2. Purpose

In order to further enhance the effectiveness of recurrence prevention measures, based on the Investigation Report, the purpose of the Special Committee is to identify the causes of the Incident and receive recommendations for additional measures to prevent recurrence, as follows:

- (1) Identifying the causes of the Incident
- (2) Proposing additional measures to prevent recurrence based on the results of the cause identification
- (3) Preparing a report based on the above results

3. Composition

The Special Committee will be composed of external experts who have no interests in our company or specific major shareholders.

Name	Position	Occupation	Affiliation
Tomoaki Ikenaga	Chairperson	Lawyer Certified Fraud Examiner	Proact Law Office
Kazuyuki Nakanishi	Committee member	Lawyer Certified Fraud Examiner	Tanabe & Partners
Tetsuya Ono	Committee member	Lawyer Certified Fraud Examiner	Seigetsu Law Office

4. Schedule

We will fully cooperate with the Special Committee in its identifying the causes of the Incident.

The activities of the Special Committee are currently expected to be completed in late October 2025; however, the timeline may be adjusted depending on its progress.

We will promptly make an announcement once we receive the Special Committee's report containing its recommendations for additional recurrence prevention measures.

Furthermore, should any matters requiring disclosure arise in the future based on the results of the Special Committee's activities, we will promptly disclose any potential impact on the Group's consolidated financial results.

We believe that establishment of the Special Committee and further enhancing of our recurrence prevention measures will serve the common interests of our shareholders and contribute to improving our corporate value. We sincerely apologize for the concern and inconvenience this matter may have caused to our shareholders, business partners, and other stakeholders, and we respectfully ask for your continued understanding and support.