

Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



March 27, 2026

Company Name: EM SYSTEMS CO., LTD.
Representative: Hiromasa Kunimitsu,
Representative Director and President
Code No: 4820
Tokyo Stock Exchange Prime Market
Inquiries: Daigo Kobayashi, Senior Executive Officer,
General Manager of Corporate Strategic Division
Tel: +81-(0)6-6397-1888

Notice Regarding Membership Status and Considerations for Joining
the Financial Accounting Standards Foundation

In accordance with Article 409-2 of the Listing Regulations established by the Tokyo Stock Exchange, Inc., our company hereby notify you of our status regarding membership in the Financial Accounting Standards Foundation, a public interest incorporated foundation, and our considerations regarding membership, as follows.

1. Membership status of the Financial Accounting Standards Foundation

As of December 31, 2025, the last day of the most recent fiscal year, the Company is not a member of the Financial Accounting Standards Foundation.

2. Appropriate understanding of accounting standards, etc., and establishment of a system to respond appropriately to changes in accounting standards, etc.

In order to ensure proper financial reporting, we strive to obtain information from audit firms, companies, and organizations with expertise in accounting standards and their changes, and actively participate in various training programs related to accounting standards and their changes.

Through these efforts, we are working to establish a system that can appropriately respond to the establishment and changes of accounting standards.

3. Considerations regarding membership in the Financial Accounting Standards Foundation

At this stage, we have no plans to join.