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Notice Concerning Partial Amendments to the “Basic Policy for the Development of the Internal Control System”

MOS FOOD SERVICES, INC. (the “Company”) hereby announces that, at its Board of Directors’ meeting held on March 30, 2026, it has resolved to partially amend the “Basic Policy for the Development of the Internal Control System.” The details of the amended policy are as described below.

Basic Policy for the Development of the Internal Control System

1. Systems to ensure that the execution of duties by Directors and employees complies with laws and regulations and the Articles of Incorporation, as well as rules and other systems for managing loss risks

- (1) The Board of Directors manages business risks, develops the internal control system, supervises its operation, and responds to crises in the event of an emergency, such as a serious compliance violation, a major food-related incident, or a disaster causing severe damage. The Company has established a robust system to manage financial risks related to key investments and new business ventures. Under the Management Meeting—comprising the President, Managing Executive Officers, and Senior Executive Officers—a Management Department Confirmation Meeting and a Screening Meeting analyze the balance of capital, risk, and returns before submitting proposals to the Board of Directors for approval. Specifically, each proposal to the Board of Directors includes a clear statement of the investment amount relative to the cost of capital, payback period, and anticipated risks with their mitigation plans. The Board of Directors then makes its decisions by defining risk appetite and risk tolerance—specifying acceptable risks and their levels—thereby managing business and strategic risks.
- (2) The Company has established the Risk Management and Compliance Committee to deal with

operational risks and crisis management and to promote its compliance system. It has also established the Internal Control Committee to manage risks related to the reliability of disclosure. Both committees cooperate closely in addressing these themes on a cross-organizational basis. Full-time Audit & Supervisory Board Members attend meetings of the Risk Management and Compliance Committee and the Internal Control Committee, and Outside Audit & Supervisory Board Members attend either of the above-mentioned committee meetings depending on their knowledge, experience, capabilities, and allocation of duties. At these meetings, they express their opinions as needed and receive reports on the progress of the annual plans and other matters.

- (3) The Company ensures a thorough understanding of the “MOS Group Code of Conduct” and “Standards of Employee Behavior” so that duties are executed in compliance with laws and regulations and the Articles of Incorporation, high corporate ethical standards are maintained, and social responsibilities are fulfilled.
- (4) In accordance with the regulations on the internal reporting system, the Company has established consultation desks both internally and externally to ensure prompt responses. The internal reporting system of the Company is designed to thoroughly protect whistleblowers on an ongoing basis by ensuring their anonymity and prohibiting any unfair treatment under such rules.

2. Systems to store and manage information relating to the execution of duties by Directors

In accordance with the “Regulations on Information Security Management,” the “Regulations on Document Management,” and other internal rules, the Company ensures that information relating to the execution of duties by Directors and Executive Officers is recorded, stored, and managed in writing or on electromagnetic media. Directors, Executive Officers, and Audit & Supervisory Board Members may inspect these documents at any time.

3. Systems to ensure the effective execution of duties by Directors

- (1) The Company has introduced an executive officer system to clarify the responsibilities of each department and enable prompt judgment and execution of business operations.
- (2) The Company determines the segregation of duties among the President, Managing Executive Officers, Senior Executive Officers, and Executive Officers and ensures that business operations are executed in accordance with such segregation of duties.
- (3) In addition, the Company enhances the efficiency of the execution of duties by Executive Officers using the following management control systems.
 - (i) The Board of Directors formulates a management plan, based on which performance targets and budgets (managerial accounting) are established for each business division, while clarifying performance targets for each Executive Officer.
 - (ii) The status of business operations executed by the President, Managing Executive Officers, and Senior Executive Officers is subject to control and supervision by the Board of Directors through its monthly meetings, at which they report on the achievement status of performance targets, initiatives to address issues, and other matters, including those related to Executive Officers they are responsible for. Executive Officers report on the status of business operations on a monthly basis

to the Board of Directors in writing, and attend a meeting of the Board of Directors when requested to provide necessary reports.

- (iii) The Board of Directors conducts monthly performance reviews and implements improvement measures.

4. Systems to ensure the appropriateness of business operations at the corporate group comprising the Company and its subsidiaries

- (1) The Company maintains the appropriateness of business operations between the Company and its group companies and, in accordance with the “Regulations on Management of Affiliated Companies,” ensures the sharing of information and the appropriate communication of instructions and requests, as well as other actions.
- (2) Important matters related to the group companies are decided by the Company’s Board of Directors or Managing Executive Officers, Senior Executive Officers, or Executive Officers responsible for such companies. Through such measures, the Company maintains the integrity of its group management.
- (3) The Internal Audit Department periodically conducts internal audits of the Company and the group companies and provides guidance and recommendations for improvement. The Internal Audit Department notifies departments responsible for group management of matters related to the group companies, as appropriate.
- (4) The Company has established the Group Audit & Supervisory Board Member Liaison Meeting, chaired by the person responsible for the Internal Audit Department and comprising Audit & Supervisory Board Members of the Company and its subsidiaries. This meeting is intended to enhance the efficiency and sophistication of audits conducted by Audit & Supervisory Board Members and internal audits at the MOS Group through close cooperation among the respective Audit & Supervisory Board Members of each subsidiary and the Internal Audit Department and Audit & Supervisory Board Members of the Company.

5. Systems to ensure the reliability of financial reporting

The MOS Group formulates the “Regulations on Internal Controls over Financial Reporting” and the “Guidelines on Internal Controls for Financial Reporting” in accordance with the provisions of the Financial Instruments and Exchange Act. The “Internal Control Committee” develops and operates internal controls over financial reporting, and the “Internal Control Assessment Team,” led by the Internal Audit Department, assesses the development and operational status of such internal controls. The MOS Group strives to establish a sound environment for internal controls through these measures. Furthermore, by implementing activities to control the process of business operations, it establishes internal control systems for financial reporting that enable effective and proper assessment, thereby ensuring the reliability and appropriateness of financial reporting.

6. Systems for employees whom the Audit & Supervisory Board requests to assign as their assistants, matters concerning the independence of such employees from Directors, and matters to ensure the effectiveness of instructions given to such employees

- (1) The Company establishes the Audit & Supervisory Board Office when requested by the Audit & Supervisory Board and assigns dedicated employees who do not concurrently hold positions involved in executing business operations of the MOS Group to assist in audit duties.
- (2) Any reassignment or disciplinary action involving such employees who belong to the Audit & Supervisory Board Office is subject to the prior consent of the Audit & Supervisory Board.

7. Systems for Directors and employees of the Company, and Directors, Audit & Supervisory Board Members, and employees of its subsidiaries to report to Audit & Supervisory Board Members of the Company, and other systems relating to reporting to Audit & Supervisory Board Members

- (1) Directors, Executive Officers, or employees promptly report to Audit & Supervisory Board Members when they discover any facts or circumstances that may cause significant damage to the Company, including matters related to compliance or risks. When Audit & Supervisory Board Members of the group companies discover such facts or circumstances in the course of their audit activities or receive reports thereof, they report on such matters to the Group Audit & Supervisory Board Member Liaison Meeting. The “Regulations on the Audit & Supervisory Board Member Liaison Meeting” provide that those who report and other related persons receive protection equivalent to that for whistleblowers under the internal reporting system.
- (2) Audit & Supervisory Board Members attend important meetings to grasp the important decision-making process and the status of business operations. In addition, they may inspect major approval request forms and other important documents related to business operations, and request necessary explanations regarding such documents from Directors, Executive Officers, or employees. When requested by Audit & Supervisory Board Members, Directors, Executive Officers, or employees are required to promptly report on matters related to business operations.

8. Other systems to ensure effective audits by Audit & Supervisory Board Members

- (1) The Company guarantees opportunities for the Audit & Supervisory Board, as needed, to receive advice on audit duties from experts including attorneys-at-law and accountants. The Company bears these expenses unless it deems them unnecessary for the execution of duties by Audit & Supervisory Board Members. The Company secures an expense budget based on annual auditing plans to cover other expenses arising from the execution of duties by Audit & Supervisory Board Members.
- (2) Audit & Supervisory Board Members and the Internal Audit Department periodically hold liaison meetings, at which the Internal Audit Department provides advance briefings on annual plans and regular reports on the status of their implementation. The Internal Audit Department provides reports on individual audits for Full-time Audit & Supervisory Board Members each time such audits are conducted.
- (3) Audit & Supervisory Board Members and the Audit & Supervisory Board cooperate closely with the

Accounting Auditor through periodic meetings and other means and receive advance reports on the Accounting Auditor's auditing plans.

- (4) The President and, as necessary, Directors and Executive Officers periodically hold meetings with Audit & Supervisory Board Members to exchange opinions.

9. Basic policy on excluding antisocial forces and the progress of related efforts

The “MOS Group Code of Conduct” and “Standards of Employee Behavior” state that the MOS Group refuses to have any relationship with antisocial forces or groups posing a threat to the order and safety of civil society, and that it takes a firm stance against, resolutely confronts, and eliminates any pressure from such forces. The legal and general affairs departments handle matters involving antisocial forces in cooperation with the police, attorneys-at-law, and other experts.