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To whom it may concern,

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Representative Director  
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## Notice Concerning Revision to Basic Policy for Internal Control System

Chiyoda Co., Ltd. (the “Company”) hereby announces that it has resolved, at the Board of Directors meeting held today, to revise the basic policy for internal control system as of today. Details of the revised policy are as follows.

### 1. Basic Management Policy

Chiyoda’s Corporate Philosophy

#### **(1) Contributing to Society through Business**

The Company will always be grateful to its customers and strive to contribute to local communities through customer satisfaction.

The Company will contribute to the satisfaction of business partners, shareholders, and employees through sound business activities.

#### **(2) Building Prosperous Life through Harmonious Management**

Through appropriate human resource development, the Company will pursue appropriate profits through integrated management that is full of humanism that makes life meaningful through work.

#### **(3) Expanding the Company’s Scale with Youthful and Enterprising Spirit**

The Company will always take on challenges, work with a youthful sensibility to be keenly aware of social trends, and consistently sensitive to business opportunities.

### 2. System to Ensure That the Execution of Duties by Directors and Employees Complies with Laws and Regulations and the Articles of Incorporation

- In order to establish corporate ethics and gain the trust of society, the Company has established the “Chiyoda Group Corporate Ethics Rules” as concrete action standards for officers and employees in the conduct of business, and the President and Representative Director of the Company serves as the person responsible for implementation, working to establish a system for legal compliance.

- The Company appoints Outside Directors and Outside Audit & Supervisory Board Members who are independent from the Company, and basically appoints persons who have considerable knowledge of law and persons who have considerable knowledge of accounting and finance as either or both of them, and thoroughly supervises and audits

the execution of duties by Directors and employees through appropriate deliberations at the Board of Directors. In addition, the Company has established the Legal Department, which oversees compliance, and the Internal Audit Department, which audits the internal control system, to ensure the legality of business operations.

- Regarding corporate management and operations, the Company has concluded advisory contracts with law firms, etc., and has established a system to receive advice from a professional standpoint as necessary.
- The Company has established a reporting system that can be used by Directors and employees when they discover conduct that violates laws, the Articles of Incorporation, rules, etc., and has stipulated the protection of whistleblowers in its internal rules.
- With regard to the Act on Ensuring Proper Transactions Involving Small and Medium-sized Entrusted Business Operators (the former Subcontract Act) and the Act against Unjustifiable Premiums and Misleading Representations, both of which are closely related to its business, the Company provides executive training twice a year, as well as legal compliance training according to the duties of the individual.

### 3. System for the Retention and Management of Information Related to the Execution of Duties by Directors

- With regard to information related to the execution of duties by Directors, the Company stipulates the preparation of necessary minutes of meetings in the Articles of Incorporation, Board of Directors Regulations, Meeting Regulations, etc., as well as the preservation and management (including disposal) of such information in the Document Handling Regulations, and promptly provides such information for inspection upon request from Directors and Audit & Supervisory Board Members.
- The General Rules for Information Systems have been established, and based on these, the Information Systems Management Committee is responsible for establishing information security by thoroughly disseminating information security policies.

### 4. System for Rules Related to Managing Risk of Loss, Etc.

- In the “General Regulations on Risk Management,” risks are defined as “factors that impede the achievement of organizational goals.” The President and Representative Director serves as the person responsible for risk management to direct and approve the formulation of basic policies on risk management, and to direct the construction and operation of a risk management system. In addition, a Risk Management Committee is established to systematically manage risks for each division together with the Director in charge of each division and the person in charge of each division.
- The Risk Management Committee reports regularly to the Board of Directors and the Audit & Supervisory Board. If any risks are discovered, they are promptly reported to Audit & Supervisory Board Members. Each division periodically reviews its risk assessment to improve its risk management.
- The Board of Directors periodically reviews the risk management system and strives to identify and improve problems.

### 5. System to Ensure Efficient Execution of Duties by Directors

- The Board of Directors meets on a regular basis approximately once a month and on an ad hoc basis as necessary to make decisions on matters stipulated by laws and regulations and important management matters.
- The Board of Directors decides annual plans based on the management philosophy, and based on these plans, each division engages in activities to achieve its goals. In addition, the Board of Directors checks management materials prepared every month and determines necessary measures. Based on them, each division implements the measures.
- As for the execution of duties based on decisions made by the Board of Directors, the responsible person executes duties in accordance with their authority of duties, in line with the Organizational Rules, the Rules of Authority of Duties, and the Rules for Division of Duties. The Company examines the status of operation and revises the rules as necessary.

#### 6. System to Ensure the Appropriateness of Operations of the Corporate Group Consisting of the Company and Its Subsidiaries

- The Company's subsidiaries, together with the Company, comply with the "Chiyoda Group Corporate Ethics Rules" and disseminate these rules throughout each company. As such, the Company is striving to build systems for compliance and internal controls for the entire group. If a Director or employee of a Company's subsidiary is found to have violated laws, regulations, the Articles of Incorporation, rules, etc., the Company's whistle-blowing system may be used, and the rules provide for the protection of whistle-blowers.
- The "Regulations for the Management of Affiliated Companies" of the Company stipulate that the President and Representative Director of the Company, etc., shall receive documents or reports on prescribed matters such as financial statements from subsidiaries once a month or on an extraordinary basis, discuss the contents thereof, and report the results to the Board of Directors. The regulations also stipulate that subsidiaries shall obtain prior approval from the Board of Directors of the Company in cases where subsidiaries intend to implement any important matter.
- With regard to risk management, the Company shares its basic policy on risk management with subsidiaries, and gives instructions on risk management as prescribed in the "General Regulations on Risk Management" according to the size and nature of each subsidiary's business.
- In order to ensure the efficient execution of duties by Directors at each subsidiary, the Company formulates annual plans, prepares monthly management materials describing the results of the plans, analyzes differences, and receives reports from each subsidiary at the Company's Board of Directors every three months.

#### 7. Matters Related to Employees Who Assist in the Duties of Audit & Supervisory Board Members, Systems Related to the Independence of Such Employees from Directors, and Systems Related to Ensuring the Effectiveness of Instructions Given by Audit & Supervisory Board Members to Such Employees

- If Audit & Supervisory Board Members require an employee to assist with their duties, the Company shall assign an employee.
- Employees who assist Audit & Supervisory Board Members perform their duties under the direction and supervision of the Audit & Supervisory Board Members, and Directors shall not impose undue restrictions.
- Appointment, transfer, evaluation, disciplinary action, etc., of employees who assist the duties of Audit & Supervisory Board Members shall be determined by the Board of Directors with the prior consent of the Audit & Supervisory Board.

#### 8. System for Reporting to the Audit & Supervisory Board and System to Ensure That Persons Who Made Such Reports Are Not Treated Disadvantageously Due to Such Reporting

- Directors report on the status of the execution of their duties at important meetings of the Board of Directors and other meetings attended by Audit & Supervisory Board Members.
- Directors and employees of the Company and its subsidiaries and Audit & Supervisory Board Members of its subsidiaries are required to promptly report to the Audit & Supervisory Board Members of the Company in the event of any matter that may have a material impact on the Company and its subsidiaries. In addition, the Company and its subsidiaries are prohibited from disadvantageously treating the person who made the report to Audit & Supervisory Board Members of the Company for the reason of providing such report.
- Audit & Supervisory Board Members may request reports from Directors and employees at any time.
- Directors and employees of the Company and its subsidiaries, and Audit & Supervisory Board Members of its subsidiaries may use the whistle-blowing system in the event of an event that may have a material impact on the Company and its subsidiaries. In addition, the whistle-blowing system stipulates that the contents of whistle-blowing shall be promptly shared with the Audit & Supervisory Board Members, and also stipulates that the Company and its subsidiaries shall not treat the person who made the report disadvantageously for the reason of such whistle-blowing.

9. Matters Related to the Policies Regarding the Processing of Expenses or Obligations Arising From the Execution of the Duties Including Procedures for Advance Payment or Reimbursement of Expenses Arising From the Execution of the Duties of the Company's Audit & Supervisory Board Members

- Expenses required for the execution of duties by Audit & Supervisory Board Members shall be budgeted in the amount required by Audit & Supervisory Board Members, and expenses required for unexpected reasons shall also be borne by the Company.

10. Other Systems to Ensure That Audits by Audit & Supervisory Board Members Are Conducted Effectively

- Audit & Supervisory Board Members of the Company meet regularly with the Representative Director to exchange opinions on important auditing issues.

- Audit & Supervisory Board Members may request cooperation and assistance from the Finance & Accounting Department and the Internal Audit Department as necessary to conduct audits effectively.

- Audit & Supervisory Board Members hold regular meetings with Audit & Supervisory Board Members of subsidiaries and cooperate with them as needed to conduct appropriate audits of subsidiaries.

- Audit & Supervisory Board Members are guaranteed the opportunity to utilize lawyers, accountants, and other experts as necessary to receive advice on audit operations.

11. Dealing with Anti-Social Forces

The Company has established a basic policy on responding to unreasonable demands made by anti-social forces, and has developed regulations on reporting to the relevant department and responding to incidents. The Company will respond resolutely to anti-social forces in cooperation with related organizations such as lawyers and the police.