August 6, 2026

To whom it may concern

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**Notice Concerning the Filing of Amendment Reports to the Annual Securities Reports for Prior Fiscal Years**

With respect to each of the Annual Securities Reports previously filed by FUKUYAMA TRANSPORTING CO., LTD. (the "Company") for the fiscal years ended March 31, 2021 through March 31, 2025 (the "Relevant Fiscal Years"), the note regarding related-party transactions was omitted, and on June 23, 2026, the Company filed each amendment report (the "Amendments") with the Director-General of the Kanto Regional Finance Bureau; accordingly, the Company hereby announces the background to the Amendments and the results of the additional review conducted after the Amendments as follows.

The Company sincerely apologizes to its shareholders, investors, and other concerned parties for the significant inconvenience and concern caused. It takes this matter seriously and will work toward restoring trust by thoroughly implementing measures to prevent recurrence and strengthening its governance.

## 1. Background to the Amendments

(1) Background to Occurrence of Omission of Note Regarding Related-Party Transactions and Subsequent Discovery

The Company group had engaged in transactions (the "Transactions"), including the purchase of vehicle parts and other items, with Yugen Kaisha Hoshoin ("Hoshoin"), which is engaged in the sale and import of tires and other automotive goods and accessories. In 2019, Hoshoin became a related party belonging to the individual group, as a company in which close relatives of Shigehiro Komaru, the Company's Representative Director and President at the time (currently, the Company's Representative Director and Chairman; "Chairman Komaru"), and Hiroyuki Kumano, the Company's Representative Director and Vice President at the time (currently, the Company's Representative Director and President; "President Kumano"), directly held 100% of the voting rights. Accordingly, it thereafter became necessary to disclose transactions exceeding JPY 10 million in the Annual Securities Reports in the form of a note regarding related-party transactions.

Each year, the Company sends related-party transaction questionnaires to the directors and auditors and identifies related parties and the outline of transactions with such related parties. Where transactions with related parties are identified, it aggregates the transaction amounts from financial data and reports them to the Board of Directors and determines their materiality in accordance with the disclosure requirements.

The information concerning Hoshoin was stated in such questionnaire, and the Company had obtained information to the effect that Hoshoin is a company in which close relatives of the Company's directors hold a majority of the voting rights (the "Related-Party Information"). However, upon application of the disclosure requirements to the Transactions by the persons concerned, Hoshoin was mistakenly regarded as a related party belonging to the corporate group, and they were unable to recognize that the Transactions met the disclosure requirements for the note regarding related-party transactions. As a result, the note regarding related-party transactions in respect of the Transactions was omitted from each of the Annual Securities Reports for the Relevant Fiscal Years (the “Omission”).

In October 2025, the accounting auditor pointed out that, based on the amount of the transactions with Hoshoin, it may be necessary to examine the details of such transactions. Prompted by this, the Company became aware of the Omission and, after conducting the investigation by the Company’s Audit & Supervisory Board described in the following paragraph, filed the Amendments on June 23, 2026.

(2) Investigation by the Audit & Supervisory Board Following Discovery of the Omission

The Company determined that, as a prerequisite to disclosing the note regarding related-party transactions in its Annual Securities Reports, it was necessary to verify the cause of the occurrence of the Omission and to examine the details of the Transactions (including verification of the appropriateness of the transaction price). In light of the fact that Hoshoin is a company related to the Company’s top management, the Audit & Supervisory Board resolved at a meeting held on February 10, 2026, to conduct an internal investigation by the Audit & Supervisory Board (the “Internal Investigation”).

In the Internal Investigation, one full-time Audit & Supervisory Board member and one outside Audit & Supervisory Board member designated by the Audit & Supervisory Board took the lead in reviewing the Company’s internal documents relating to the Transactions and Hoshoin’s financial statements, and in interviewing relevant persons, including Hoshoin’s officers, while also conducting investigations to verify the appropriateness of the price by comparing the transactions with Hoshoin with similar transactions. As a result, the following facts were identified.

- **(Cause of Occurrence of Omission)** Although the Company was aware of the Related-Party Information, it mistakenly believed that Hoshoin constituted a related party belonging to the corporate group, and therefore failed to recognize that the Transactions met the disclosure requirements for the note regarding related-party transactions. As a result, it was unable to recognize the erroneous materiality determination (i.e., that a note regarding related-party transactions is required when the transaction amount exceeds JPY 10 million).
- **(Existence of Concealment of Information or Other Misconduct)** The Company was aware of the Related-Party Information and information concerning the Transactions through related-party transaction questionnaires and had also provided such information to the accounting auditor, and no concealment of information or other misconduct where the Company intentionally did not disclose information regarding related-party transactions that should have been disclosed was found.
- **(Appropriateness of the Terms of the Transactions)** The terms of the Transactions, including the transaction price, were compared with the transaction prices for the same type of products or similar products obtained from publicly available information, and Hoshoin’s financial statements were analyzed in order to verify the appropriateness of the transaction terms, including the transaction price. However, no facts were found indicating that the transaction price deviated from prevailing market conditions.
- **(Performance of Internal Procedures for the Transactions)** It was confirmed that, with respect to part of the Transactions, the required internal approval procedures and Board of Directors approval had not been properly carried out. Following discovery of the Omission, the necessary approval resolution from the Board of Directors with respect to the transactions with Hoshoin has been subsequently obtained.

(3) Formulation and Implementation of Recurrence Prevention Measures

Following the results of the Internal Investigation, the Company’s management was requested by the Audit & Supervisory Board to formulate measures to prevent recurrence of the Omission and, with respect to the transactions with Hoshoin, to review the Company’s related-party transactions.

In response, the Company’s management formulated the following measures to prevent recurrence (the “Recurrence Prevention Measures”): strengthening controls over related parties (comprehensive management of related-party information, establishment of a pre-transaction review framework, and enhancement of the disclosure process); strengthening controls over conflict-of-interest transactions (thorough advance disclosure of interests, stricter Board of Directors approval process, ensuring the fairness of transaction terms, and improving the quality of deliberations); and strengthening monitoring and audit functions (enhancement of internal audits, continuous monitoring, and establishment of a reporting framework to the Audit & Supervisory Board). (These measures are also described in the Corporate Governance Report published by the Company on June 26, 2026.) As for the transaction relationship with Hoshoin, under the new management structure established in June 2025, the Company had already begun considering reducing the transactions prior to the discovery of the Omission. However, in light of the Audit & Supervisory Board's findings, the Company has accelerated its efforts toward termination and already terminated most of such transactions; ultimately, all transactions are expected to be terminated.

(4) Review of the Internal Investigation by an External Expert

Following the announcement of the Amendments, the Company engaged Anderson Mori & Tomotsune ("AMT") to review the content of the Audit & Supervisory Board's Internal Investigation and the appropriateness of the Recurrence Prevention Measures (the "External Review"). In the External Review, AMT re-examined the content of the materials relating to the Internal Investigation and conducted interviews with Chairman Komaru, President Kumano, Hoshoin's officers, Audit & Supervisory Board members who had been in charge of the Internal Investigation, and others. As a result, the Company received from AMT a report concluding that the findings of the Internal Investigation, including the absence of any concealment of information or other misconduct, and the content of the Recurrence Prevention Measures formulated and implemented in response to the Internal Investigation were appropriate, and it also received a recommendation that, from the perspective of accountability to shareholders and investors, it would be desirable to disclose the background to the Amendments, the cause analysis, and the recurrence prevention measures.

Accordingly, the Company has decided to disclose the background to the Amendments.

## 2. Amended Annual Securities Reports

(1) Annual Securities Report for the 73rd Fiscal Year (Fiscal Year Ended March 31, 2021)
(2) Annual Securities Report for the 74th Fiscal Year (Fiscal Year Ended March 31, 2022)
(3) Annual Securities Report for the 75th Fiscal Year (Fiscal Year Ended March 31, 2023)
(4) Annual Securities Report for the 76th Fiscal Year (Fiscal Year Ended March 31, 2024)
(5) Annual Securities Report for the 77th Fiscal Year (Fiscal Year Ended March 31, 2025)

## 3. Impact on Financial Results for Prior Fiscal Years

The Amendments were due to the omission of the note regarding related-party transactions in the Annual Securities Report, and do not have any impact on the results of operations and financial condition for prior fiscal years. In addition, no revisions to the earnings releases for prior fiscal years are required as a result of the Amendments.

## 4. Measures Concerning Officers

With respect to the Omission, no concealment of information or other misconduct by the persons concerned at the Company was found and, as described in 3 above, the Omission does not have any impact on the results of operations and financial condition. However, it is true that the omission of the note regarding related-party transactions in the Annual Securities Reports occurred over a five-year period. The Company takes this matter seriously and accordingly, the following representative director responsible for preparing the financial statements for the Relevant Fiscal Years will voluntarily return his compensation as follows in order to clarify management accountability.

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| Shigehiro Komaru, Representative Director and Chairman | Return 20% of monthly compensation for two months |