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March 27, 2026

To Whom It May Concern,

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Takeshi Kamiya, Representative Director, Co-president
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Announcement Regarding the Resolution on Partial Revision of the Fundamental Policy for Internal Control System

transcosmos (the Company) hereby announces that, at the Company's Board of Directors meeting held on March 27, 2026, it resolved to partially revise its "Fundamental Policy for Internal Control System" as shown below. The revised policy takes effect today, on March 27, 2026. Please note that the revised text is underlined.

Details of Revision

1. System to ensure that execution of duties by Directors and employees of the Company and its subsidiaries (collectively, the "Group") complies with laws and regulations, and the Articles of Incorporation

In order to ensure that the execution of duties by the Directors and employees of the Group complies with laws and regulations, and the Articles of Incorporation, and fulfills corporate social responsibility, the Group executes duties based on the transcosmos Group Fundamental Governance Policy and the transcosmos Group Code of Conduct, among others.

The Directors of the Group are supervised to ensure they comply with laws and regulations, and the Articles of Incorporation, and act in accordance with the corporate philosophy. Such supervision is conducted thoroughly through the Group Governance Committee and other bodies established under the Board of Directors of each company and the Board of Directors of the Company.

The Company will further enhance the compliance awareness of the Group's officers and employees through cross-sectional compliance initiatives, including training sessions on compliance to ensure the proper execution of duties.

The Company will dispatch its officers and employees as Directors or Audit and Supervisory

Committee Members to its subsidiaries, and will supervise the proper execution of operations at the subsidiaries through attendance at the subsidiaries' Board of Directors' Meetings and other appropriate measures and opportunities.

The Group shall take a resolute stance as an entire organization against organizations and other entities that threaten the order and safety of civil society, based on the Group Code of Conduct and other guidelines, and shall maintain no business or any other relationships with such entities.

The Company has established internal reporting rules within the Group, and has set up and operates an internal reporting system within the Group. This system aims to enhance the effectiveness of self-regulation and strengthen compliance management by preventing or promptly detecting and correcting any organizational or individual violations of laws and internal regulations related to the operations of the Group.

2. System for the storage and management of information in relation to the execution of duties by the Directors

Directors conduct important decision-making and reports in accordance with the Board Rules.

Documents and other information related to the execution of Directors' duties shall be appropriately stored and managed in accordance with the Approval Request Rules, Document Management Rules, Contract Handling Rules, Information Management Rules, Information Security Control Rules, and the Fundamental Cybersecurity Policy, among others.

3. Rules for managing the Group's risk of loss and other systems

The Group Governance Committee oversees the risk management of the Group, under the transcocosmos Group Fundamental Governance Policy, etc.

Each department of the Group will conduct risk management in relation to its respective sector and build a system to report matters promptly to the Group Governance Committee in case a risk of loss is discovered. In addition, to facilitate the collection of risk information, the Company will familiarize them to promptly report any risk of loss they discover through the organization.

The Internal Audit Office of the Company, under the direction and orders of the Representative Director and the Audit and Supervisory Committee, will prepare an audit plan based on careful consideration of the audit items and methods for the Company Group as stipulated under the Internal Audit Rules. The office will conduct audits in accordance with the plan and report the audit results to the Representative Director and the Audit and Supervisory Committee.

If any breach of laws, regulations, or the Articles of Incorporation is found through an audit by the Internal Audit Office of the Company, or if any business act which may lead to a risk of loss due to other causes is found, the matter shall be reported immediately to the Representative Director and the Audit and Supervisory Committee.

The Group will establish an internal reporting desk accessible to all officers and employees of the Group in order to set up and operate an internal reporting system within the Group, thereby creating a framework that allows for internal reporting of fraudulent activities. The Group will guarantee internal reports are processed properly by ensuring a direct channel for the Audit and Supervisory Committee Members of the Company to receive them, thereby strengthening compliance management.

The Group will enhance information management by establishing the Group Information Security Policy and the Group Fundamental Information Security Policy.

4. System to ensure the efficient execution of duties by the Directors of the Group

The Group formulates the Medium-term Business Plan and annual plans to achieve swift and highly effective corporate management, aiming to instill the Group's management vision. In addition, to achieve these goals, specific plans are established for each business area handled by the Directors and subsidiaries, and regular reviews and feedback on progress are provided to ensure an efficient framework for executing operations.

As needed, management meetings and other bodies composed of senior executives are established to decide on important management matters delegated to them by the Board of Directors. Furthermore, by appointing Corporate Officers, etc., we aim to execute operations dynamically and enhance the efficiency of the Directors' duties.

5. System to ensure the appropriateness of the Group's business

The Group ensures the appropriateness of its operations by adhering to the Group's common policies such as transcosmos Group Fundamental Governance Policy, transcosmos Group Code of Conduct, and the approval standards of the transcosmos Group. In addition to establishing the aforementioned framework, the Group also develops a system for submitting approval requests to the Company and for reporting on matters related to the execution of duties by the Directors and employees of subsidiaries.

6. Matters related to employees and Directors appointed for the support of the Audit and Supervisory Committee, and matters related to ensuring the independence of said employees and Directors from other Directors (excluding Directors who are Audit and Supervisory Committee Members), and the effectiveness of instructions to the said Directors and employees

The Internal Audit Office assists the work of the Audit and Supervisory Committee in line with the instructions of and under the supervision of the Audit and Supervisory Committee. Transfers, evaluation, and disciplinary measures of the major employees of the Internal Audit Office shall be carried out with the prior consent of the Audit and Supervisory Committee.

The Company does not have Directors who are to assist the work of the Audit and Supervisory Committee.

7. System for reporting to the Audit and Supervisory Committee by Directors and employees, and other systems for reporting to the Audit and Supervisory Committee

Directors and employees shall report to the Audit and Supervisory Committee regularly on the following items, and Directors who are Audit and Supervisory Committee Members will attend the Board of Directors' Meetings and other important meetings for briefing.

- Matters to be resolved and matters to be reported at the Board of Directors' Meetings
- Monthly, quarterly, and annual business results, earnings forecasts, and financial conditions
- Details of significant disclosure materials
- Significant organizational and personnel changes
- Matters that may cause material loss to the Company
- The Company's significant accounting principles, accounting standards, and any changes thereto
- Activities of the Internal Audit Office and the Compliance Promotion Department

- Other significant matters for approval, or for resolution

There shall be established a system for promptly reporting if any other event determined by the Audit and Supervisory Committee to require reporting occurs.

8. System for the officers and employees of the Group to report to Audit and Supervisory Committee

The officers and employees of the Group will promptly make an appropriate report when requested by the Audit and Supervisory Committee to report on matters related to the execution of duties. However, in the case of facts that may cause material loss to the Group, such as material breach of laws and regulations, etc., these will be immediately reported to the Audit and Supervisory Committee as soon as they are found, and the Company will establish the necessary systems to facilitate this.

The section in charge of the internal reporting system within the Group of the Company shall report to the Audit and Supervisory Committee of the Company, as appropriate, on the status of internal reporting by the officers and employees of the Group.

9. System to ensure that those who made reporting to the Audit and Supervisory Committee shall not be given disadvantageous treatment

The Company prohibits giving disadvantageous treatment to those who have made the reporting in the preceding two paragraphs to the Audit and Supervisory Committee due to the said reporting.

10. Matters related to the policy for processing of expenses and liabilities arising from the execution of duties by Audit and Supervisory Committee Members

If Audit and Supervisory Committee Members request the Company for advance payment, etc. of expenses in accordance to Article 399-2, paragraph (4) of the Companies Act concerning the execution of their duties, the Company shall promptly process the said expenses or liabilities, except for the cases where the expenses and liabilities by the said request are deemed not necessary for the execution of duties by Audit and Supervisory Committee Member.

11. Other system to ensure that audits by Audit and Supervisory Committee will be effectively conducted

The Directors and employees will work to deepen their understanding of the audits by Audit and Supervisory Committee and to improve the environment for the audits by Audit and Supervisory Committee.

The Representative Directors will exchange opinions regularly with the Audit and Supervisory Committee and establish a system to help Audit and Supervisory Committee communicate efficiently with the Internal Audit Office and perform effective auditing services.

12. System to conduct timely and appropriate disclosures

The Company will keep the officers and employees well informed of the measures to conduct timely and appropriate disclosures, among other matters, in accordance with the Timely Disclosure Rules, and establish a reporting line of disclosure information within the Group. The propriety of the details will be secured, and timely and appropriate disclosures will be achieved at the Management Meetings.