

February 10, 2026

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Name of Representative: Nobutsuna Miyawaki,  
President and Representative Director  
(Securities code: 8860,  
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**Notice Concerning Partial Revisions to the Basic Policy for Internal Control Systems  
(System for Ensuring Proper Business Operations)**

The Company hereby announces that, at a meeting of its Board of Directors held on February 10, 2026, it resolved to partially revise the “Basic Policy for Internal Control Systems (System for Ensuring Proper Business Operations)”.

**1 . Reason for Revision**

In recent years, the disclosure of sustainability-related information and the strengthening of cybersecurity measures have emerged as urgent and critically important issues in corporate management. In response, the Company's Board of Directors has revised this Basic Policy in order to address these key issues in a timely and appropriate manner and to continuously build an effective governance framework. Through this revision, the Company aims to strengthen its risk management systems and to more clearly demonstrate its commitment to achieving sustainable growth and fulfilling its social responsibilities.

**2 . Overview of Revision**

**(1) Clarification of Risk Management Systems**

Considering recent changes in the risk environment, we have specified the response systems for cyber security risks and system failures.

**(2) Enhancement of Disclosure on Operational Status**

Going forward, we will further enhance and clarify disclosures in the Business Report and other documents concerning the operational status of initiatives related to sustainability and efforts toward ensuring business continuity.

**3 . Revised Basic Policy**

As described in the attached document.

The above

Note: This document has been translated by AI from a part of the Japanese original for reference purposes only.

## System for Ensuring Proper Business Operations

### (System for Ensuring Proper Business Operations)

The matters resolved by the Board of Directors with respect to the systems for ensuring that the execution of duties by directors complies with applicable laws and regulations and the Articles of Incorporation, as well as other systems for ensuring the proper business operations of the Company, are as follows. (Last revised: February 10, 2026)

#### (1) System to Ensure that the Execution of Duties by Directors and Employees Complies with Laws and Articles of Incorporation

- 1) Create a corporate behavior charter for the entire company group, including our company and its subsidiaries (hereinafter referred to as the corporate group), and ensure its dissemination to all directors and employees.
- 2) Establish a Risk and Compliance Promotion Committee, which will discuss and decide on matters related to the status of compliance practices.
- 3) Assign compliance officers to each department to promote compliance activities related to the Real Estate Transaction Business Act, the Construction Business Act, and other laws.

#### (2) System for the Preservation and Management of Information Related to the Execution of Duties by Directors

- 1) Appropriately preserve and manage information based on laws, articles of incorporation, and internal regulations such as the Document Management Regulations.
- 2) Verify operational status and review regulations as necessary, and establish a system that allows for prompt access upon request by directors or auditors.

#### (3) Regulations and Other Systems for Managing Risk of Loss

- 1) Establish a Risk and Compliance Promotion Committee chaired by the President and Representative Director, composed of directors, auditors, and other necessary personnel, to evaluate the effectiveness of risk management in areas such as compliance, environment, disaster, and quality control, and issue corrective recommendations to relevant departments for the establishment of rules and guidelines, implementation of training, and creation and distribution of manuals if issues are identified.
- 2) Develop related regulations to address risks related to information systems such as cybersecurity risks and system failures, and establish a system to protect information assets and ensure rapid recovery and business continuity in the event of an incident.
- 3) If necessary to address newly arising risks, the President and Representative Director will communicate to the entire company and promptly appoint a director responsible for response.

#### (4) System to Ensure Efficient Execution of Duties by Directors

The Board of Directors establishes reasonable division of duties and authority regulations with check functions to ensure the efficiency of directors' duties, formulates reasonable management policies, effectively utilizes department head meetings to discuss

and decide on company-wide important matters, establishes and operates systems to ensure effective collaboration between departments, and conducts necessary and effective training for directors.

(5) System for Ensuring Proper Business Operations within the Corporate Group

- 1) Establish a mechanism for careful decision-making through multifaceted discussions at meetings on important matters affecting the entire corporate group.
- 2) Adopt a policy of completely severing ties with anti-social forces that threaten social order and sound corporate activities, and resolutely refuse unjust demands. Furthermore, assign unjust demand prevention officers in each relevant department, participate in the Osaka Prefecture Corporate Defense Union Council and the Osaka Prefecture Violence Elimination Promotion Center to collect related information, and strengthen collaboration with external expert organizations such as lawyers and local police stations to respond with a resolute stance throughout the organization.
- 3) The Group positions its response to the internal control reporting system under the Financial Instruments and Exchange Act as part of its infrastructure development to strengthen the corporate foundation. In order to ensure the reliability of financial reporting, which consolidates financial information related to the Group's overall operations, the Group shall establish, operate, and evaluate internal controls over financial reporting in an effective and efficient manner.

(6) Matters Concerning Employees Requested by Auditors to Assist in Their Duties

Assign exclusive personnel who do not take orders from directors.

(7) Matters Concerning the Independence of Employees from Directors as Mentioned in (6)

Regarding personnel changes of exclusive personnel, auditors receive prior reports and, if necessary, request changes from the director in charge of personnel with reasons.

(8) System for Directors and Employees to Report to Auditors and Other Systems for Reporting to Auditors

Directors and employees shall promptly make necessary reports when requested by auditors and report the following matters without delay. Reports to the Audit Committee shall be made to full-time auditors, and it is prohibited to treat directors and employees unfavorably for making such reports, with thorough dissemination of this policy.

1. Matters deliberated and reported at department head meetings.
2. Results of internal audits conducted by the Internal Auditing Office.
3. When a fact likely to cause substantial detriment to the company is discovered.

(9) Other Systems to Ensure Effective Audits by Auditors

- 1) Employees from the Internal Auditing Office, Secretariat, Legal Department, Human Resources Office, General Affairs Department, Corporate Planning Department, Systems Office, Finance Department, and IR Office assist.
- 2) The Internal Auditing Office, in particular, maintains close collaboration with auditors and builds a mutually complementary relationship.
- 3) When auditors submit a claim to the Company for expenses necessary for the performance of their duties, the Company shall promptly pay such expenses, except where it is clearly recognized that the expenses are not necessary for the performance of the audit duties.