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July 21, 2026

Company name: YUASA CO., LTD.
Name of Representative: Hideaki Murayama, Representative Director, President & CEO
(Securities code: 8074; Prime Market of the Tokyo Stock Exchange)
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Notice Regarding Partial Revision of the Basic Policy on Internal Control Systems

We hereby announce that at the Board of Directors meeting held on July 21, 2026, we resolved to partially revise the "Basic Policy on Internal Control Systems" as follows.

Changes are indicated by <u>underlining</u>.

Description

1. System to ensure that the execution of duties by directors and employees complies with laws and regulations and the Articles of Incorporation

(1) We will establish the corporate philosophy, ethical policy, and code of conduct for the YUASA Group. The Representative Director and President will take the lead in implementing these, and by repeatedly communicating their spirit to directors and employees, we will ensure that compliance with laws and social ethics is a prerequisite for corporate activities.

(2) We will establish an Ethics and Compliance Committee under the direct control of the Representative Director and President, and the chairperson will be appointed and commissioned by the Representative Director and President from among the directors. The Ethics and Compliance Committee will enhance its effectiveness by utilizing internal training, etc., and will develop an ethics and compliance system that comprehensively spans the YUASA Group by <u>monitoring compliance status in collaboration with the Risk Monitoring Committee and the Internal Audit Office.</u>

(3) We will establish a permanent consultation desk (hotline) that allows directors or employees of the YUASA Group to directly consult with or report to the Ethics and Compliance Committee, attorneys at our legal counsel, or Audit & Supervisory Board Members if they discover any facts that violate or may violate laws, the Articles of Incorporation, or various regulations, and we will ensure that no disadvantageous treatment is received for making such reports. The Ethics and Compliance Committee, etc., that receives the consultation or report will investigate the content, implement recurrence prevention measures, and report important matters to the Board of Directors through the Representative Director and President.

(4) Regarding the response to anti-social forces in particular, we will declare in our code of conduct that we will sever all relationships with them, create a response manual, disseminate it to employees through internal training,

etc., and thoroughly centralize information for their exclusion and eradication. Approaches from external parties will be grasped by the Ethics and Compliance Committee, and we will participate in the Public Interest Incorporated Association Tokyo Metropolitan Police Department Special Violence Prevention Measures Association to strive for information gathering and prevent transactions, etc., with anti-social forces.

(5) In the event of any act that violates laws, the Articles of Incorporation, or various regulations, the Disciplinary Committee will deliberate and decide on the disciplinary action.

(6) To prepare accurate and reliable financial reports, we will establish a basic policy on internal control over financial reporting, promote its development and operation within the YUASA Group, prepare appropriate financial reports, evaluate their effectiveness, undergo audits by accounting auditors, and with their approval, submit an "Internal Control Report" to the competent authorities and make it available for public inspection.

2. System for the preservation and management of information related to the execution of duties by directors

Regarding the preservation and management of information related to the execution of duties by directors, we will designate a director in charge of the management division as the person responsible for overseeing this company-wide, and in accordance with the Document Management Regulations created by said director, information related to the execution of duties will be recorded and preserved in documents or electromagnetic media. Directors and Audit & Supervisory Board Members shall be able to inspect these documents, etc., as necessary, in accordance with the Document Management Regulations.

3. Regulations and other systems for managing the risk of loss

(1) The Director in charge of the Management Administration Division shall be designated as the person responsible for overseeing risks within the Group (hereinafter referred to as the "Chief Risk Management Officer"), and for each anticipated risk, a system shall be established to ensure prompt and appropriate information transmission and emergency response in the event of occurrence.

(2) The Chief Risk Management Officer shall preside over the Risk Monitoring Committee, assign staff under its umbrella according to risk categories, and based on relevant internal rules and circulars, comprehensively and cross-functionally manage risks by identifying, collecting information on, planning preventive measures for, and raising awareness of various risks arising from the Group's business activities, while also evaluating risks based on specific cases to improve the management system.

(3) In order to improve compliance regarding overseas transactions, particularly export transactions, the Basic Regulations on Security Export Control shall be established as internal regulations for compliance with export-related laws and regulations, and the Export Control Committee shall serve as the responsible department for awareness-raising and monitoring activities.

(4) The Chief Risk Management Officer shall report the status of risk management to the Board of Directors as necessary.

(5) Assuming the occurrence of situations that could cause significant damage to the Group, such as large-scale disasters or the outbreak of new viral infections, a Business Continuity Plan (BCP) shall be formulated to minimize business interruption and strive to develop a business continuity management system.

4. System to Ensure Efficient Execution of Duties by Directors

(1) The Board of Directors shall clarify the company's organizational structure, division of duties, and authority and responsibilities to ensure organized and efficient business operations.

(2) The Board of Directors shall formulate a five-year medium-term management plan and, based on said plan, formulate consolidated budget guidelines every six months to determine performance budgets for each Market Business Headquarters, headquarters, business division, and consolidated group company.

(3) Directors in charge of each department and group company shall determine specific measures to be carried out by each department and group company, as well as an efficient business execution system including the delegation of authority.

(4) A Management Meeting and a Marketing Strategy Meeting shall be established to deliberate on agenda items to be submitted to the Board of Directors and the formulation of important company policies, strategies, and goals, as well as to communicate instructions and orders related to strategies and policies and receive performance reports.
(5) A management and performance control system utilizing IT shall be constructed to promptly report monthly, quarterly, and full-year performance management data to the Board of Directors.
(6) The Board of Directors shall evaluate results every month, have the responsible Directors and Executive Officers analyze the factors behind any discrepancies between budget and actual results, implement improvement measures to eliminate or reduce factors hindering efficiency, and revise goals as necessary. In addition, Directors in charge of each department shall improve the efficient business execution system, including specific measures to be carried out by each department and the delegation of authority, as necessary.

5. System to Ensure Proper Business Operations within the Group

(1) Under each responsible headquarters and business division for each group company, while respecting the autonomy of group companies, management shall be conducted based on the Regulations for Management of Affiliated Companies, and group companies shall be obligated to seek approval from or report to the Company regarding matters exceeding certain criteria.
(2) Directors or Audit & Supervisory Board Members of major group companies shall be dispatched from the Company, and Directors appointed for each group company shall monitor and supervise the execution of duties by the Directors of the group company, while Audit & Supervisory Board Members shall audit the business and financial status of the group company.
(3) The Group Strategy Promotion Department, Ethics and Compliance Committee, Internal Control Committee, and Risk Monitoring Committee shall provide guidance and support to group entities in collaboration with the Company's Directors and responsible departments to enhance the effectiveness of internal controls.
(4) The Company shall regularly receive reports from group companies regarding their operating results, financial status, and other important information at Marketing Strategy Meetings, group company financial reporting meetings, etc.

6. Matters Concerning Employees Assisting the Audit & Supervisory Board in its Duties and Matters Concerning the Independence of Such Employees from Directors

If the Audit & Supervisory Board requests the assignment of employees to assist in its duties, the Directors shall, after consultation with the Audit & Supervisory Board, assign staff to assist in the duties of the Audit & Supervisory Board regarding the necessary number of personnel and required qualifications, and if such staff are assigned, they shall assist in audit duties in accordance with the instructions of the Audit & Supervisory Board. In addition, the consent of the Audit & Supervisory Board shall be obtained in advance regarding such personnel changes and evaluations.

7. System for directors and employees to report to Audit & Supervisory Board Members and other systems for reporting to Audit & Supervisory Board Members

(1) Directors and employees shall regularly report on the status of business and finances, etc., at important meetings such as Board of Directors meetings and management meetings attended by Audit & Supervisory Board Members.
(2) The Internal Audit Office shall regularly report the implementation status of internal audits to Audit & Supervisory Board Members.
(3) Directors and employees of the Group shall promptly report to Audit & Supervisory Board Members if they discover any acts in violation of laws, regulations, the Articles of Incorporation, or other rules, matters that may cause significant damage to the Group, important matters related to risk management, matters consulted or reported via the hotline, or other important compliance-related matters.

(4) Directors and employees shall circulate important approval documents, such as key internal decision-making documents (ringi), to Audit & Supervisory Board Members.

(5) Directors and employees of Group companies shall promptly report to the Audit & Supervisory Board Members of the Group companies regarding matters stipulated by laws and regulations, as well as matters requested by the Audit & Supervisory Board Members of the Group companies, and those who receive such reports shall promptly report them to the Audit & Supervisory Board Members of the Company.

8. Other systems to ensure that audits by Audit & Supervisory Board Members are conducted effectively

(1) Audit & Supervisory Board Members shall attend Board of Directors meetings and other important meetings to strive to grasp the process of important decision-making by directors and the status of business execution, and shall also establish opportunities for regular exchanges of opinions with the Representative Director to ensure an effective audit system.

(2) Audit & Supervisory Board Members shall complement each other through coordination with the Internal Audit Office and the Risk Monitoring Division, etc., to strengthen the effective audit system.

(3) Audit & Supervisory Board Members shall maintain close information exchange with Audit & Supervisory Board Members of Group companies to strengthen the audit system for the entire Group.

(4) Audit & Supervisory Board Members shall monitor the independence of the audit firm, which is the Company's accounting auditor, request reports and explanations from the accounting auditor regarding the content of audits, and coordinate with them by exchanging information regularly.

(5) When an Audit & Supervisory Board Member requests advance payment or reimbursement of expenses incurred in the execution of their duties, the Company shall promptly process such expenses or obligations, unless they are deemed unnecessary for the execution of the duties of said Audit & Supervisory Board Member.

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