



Translation

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September 13, 2024

Company: Tamura Corporation
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Representative Director, President & CEO
Stock code: TSE Prime 6768
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Establishment of External Investigation Team

Tamura Corporation (the "Company") recently became aware of a potential issue regarding the accounting treatment of purchased parts inventory at two of its consolidated subsidiaries in China. The handling of this inventory may not have been in accordance with the Company's internal rules (the "Subject Matter"). To conduct an objective and independent investigation of the Subject Matter, the Company has resolved, at an Extraordinary Board Meeting held today, to establish an external investigation team. This team will consist of three external experts with no conflict of interest with the Company. The Company sincerely apologizes to all stakeholders, including shareholders and investors, for any inconvenience or concerns this may have caused.

1. Establishment of External Investigation Team

Composition

Lead Investigator: Daisuke Yuki, Lawyer & Certified Fraud Examiner, Nozomi Sogo Attorneys at Law

Investigator: Takashi Tarumi, Certified Public Accountant & Certified Fraud Examiner,

Grant Thornton Taiyo Advisors Co., Ltd.

Investigator: Yasuo Daito, Lawyer & Certified Fraud Examiner, Nozomi Sogo Attorneys at Law

Scope

- Investigation of the facts surrounding the Subject Matter
- Investigation into the existence of any incidents similar to the Subject Matter
- Assessment of any financial impact on consolidated financial statements, including the determination of any amounts involved
- Investigation into the causes of the Subject Matter and recommendations for preventing recurrence
- Any other matters deemed necessary by the external investigation team

2. Financial Impact

The financial impact resulting from the Subject Matter is currently unclear. We will disclose it as soon as it has been determined.

3. Next Steps

The Company will cooperate fully with the external investigation team and will make any necessary public announcements promptly as the situation develops.