



April 27, 2026

To whom it may concern:

Company name:	ENEOS Holdings, Inc.
Representative:	Miyata Tomohide Representative Director, CEO
Code number:	5020; TSE Prime Market/ NSE Premier Market
Contact person:	Ose Takashi Group Manager, Investor Relations Group Investor Relations Department (Telephone: +81-3-6257-7075)

**Notice Regarding the Indictment of Our Group Company and Its Officers and Employees,
and Future Measures**

On April 17, 2026, ENEOS Wing Co., Ltd., a group company of ours, was criminally indicted by the Fair Trade Commission on suspicion of violating the Antimonopoly Act regarding the sale of diesel fuel to transport companies and other entities with a point of contact in Tokyo. On the same day, the company was formally charged by the Tokyo District Public Prosecutors Office.

We deeply apologize for the inconvenience and concern this has caused our business partners, shareholders, and all other stakeholders.

We have been advancing initiatives to strengthen governance and compliance, but the occurrence of such an issue within one of our Group companies demonstrates that these efforts have not been fully effective in certain areas. We view this matter with the utmost seriousness.

ENEOS WING Corporation is currently cooperating with the investigation by the relevant authorities, however, without waiting for the outcome of the investigation, we will proactively undertake the following governance and compliance restructuring measures.

To vigorously advance the resolution of issues in the future, ENEOS WING Corporation will fundamentally strengthen its organizational and personnel structure to prevent recurrence. This includes restructuring its management system, establishing a dedicated compliance and internal control organization and assigning personnel with expertise in these areas.

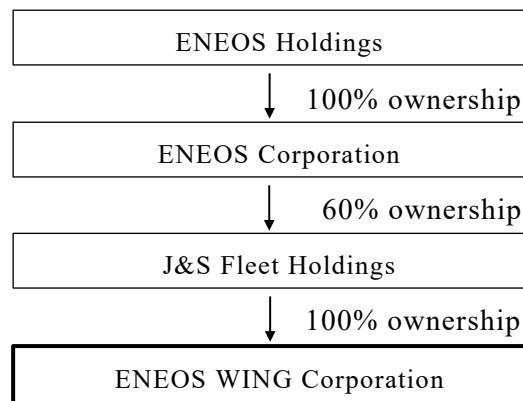
We recognize that while we have historically guided Group companies on implementing compliance inspections and establishing/operating internal control systems, and constructed a framework for managing Group companies, the excessive number of Group companies has made it difficult to govern the entire Group effectively. Based on this understanding, we will thoroughly advance the initiative to restructure the organization and systems of Group companies outlined in our Fourth Medium-Term Management Plan.

Furthermore, across the entire ENEOS Group, we will strengthen internal audits and enhance training for management teams of Group companies and improve the effectiveness of Group governance.

In response to this incident, ENEOS Corporation, the parent company of ENEOS WING Corporation, has already conducted an Emergency Cartel Risk Investigation (including confirmation of whether there was information exchange regarding price, bidding, and order coordination) targeting officers and employees across Group companies. At this time, no facts indicating significant issues have been confirmed.

End

Reference: Capital Relationship between ENEOS WING Corporation and ENEOS Holdings



Attached Materials:

- ENEOS WING Corporation Press Release
- Recurrence Prevention Measures and Governance Enhancement at ENEOS Holdings

April 27, 2026

Notice Regarding the Indictment of Our Company and Its Officers and Employees,
and Future Measures

ENEOS WING Corporation

On April 17, 2026, our company was criminally indicted by the Fair Trade Commission on suspicion of violating the Antimonopoly Act regarding the sale price of diesel fuel to transport companies and other entities with liaison offices in Tokyo; on the same day, we were formally charged by the Tokyo District Public Prosecutors Office.

We view this situation with utmost seriousness, and we deeply apologize for the inconvenience and concern this has caused our customers, business partners, and all other stakeholders.

Since last May when an on-site investigation by the Japan Fair Trade Commission was conducted, recognizing our insufficient governance and compliance literacy, our President has led efforts and issued clear messages about enforcing thorough compliance, engaged in ongoing dialogue with employees, enhanced education and training opportunities, and reformed personnel systems and our organizational culture.

Furthermore, on April 1 of this year, we established a dedicated organization, the Risk Management Department, within the Management Division. As key executives of the department, we assigned personnel from our parent company with expertise in compliance and internal controls to fundamentally strengthen our organizational and personnel structure.

We will cooperate fully with any future investigations and work collectively and resolutely to ensure the thorough implementation of governance and compliance under the new management structure launched this April, under the supervision and guidance of our parent company.

End

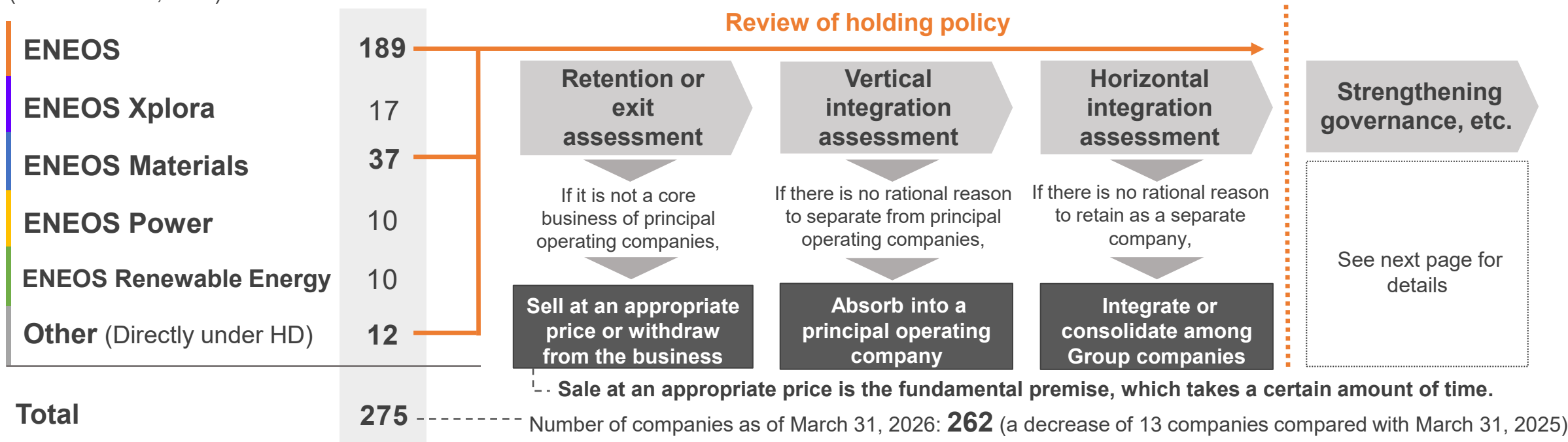
Recurrence Prevention Measures at ENEOS HD: Group Company Organizational Restructuring

1

- **Thoroughly advancing the organizational restructuring of Group companies as outlined in the Fourth Medium-Term Management Plan.**
 - We have provided guidance to Group companies on compliance inspections and internal control systems as a framework for Group company management. However, it is difficult to exercise effective governance of the excessive number of Group companies.
- **Holding policy (integration/sale, etc.) for ENEOS, ENEOS Materials, and Group companies directly under the holding company will be determined and Group company reduction target will be announced in the near future.**

Number of companies excluding 116 Paper Companies and 260 NIPPO Group Companies

(As of March 31, 2025)



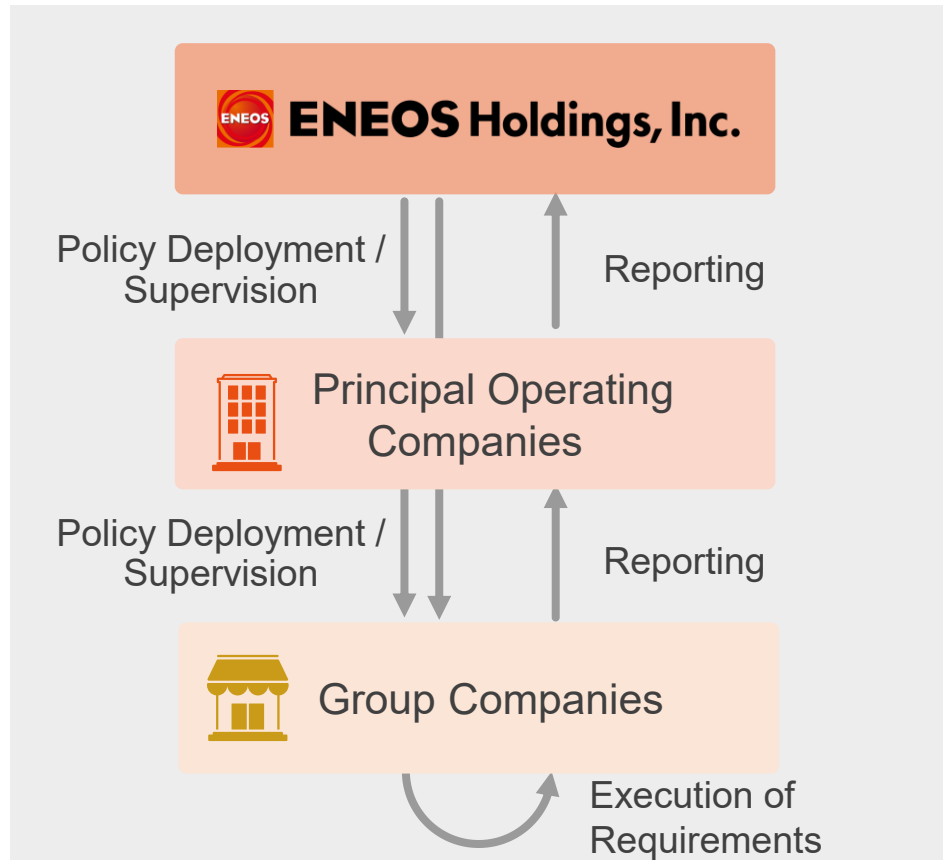
Recurrence Prevention Measures at ENEOS HD: Group Company Organizational Restructuring

2

- **Set governance requirements and focus on building a governance system enabling seamless collaboration of Group companies, principal operating companies, and HD (CxOs).**

Ensure thorough Group governance by verifying the fulfillment status of Group companies for these requirements with concrete evidence and KPIs. Furthermore, for particularly critical items, HD will directly formulate and implement policies for each Group company.

Governance Framework



ENEOS Holdings, Inc.

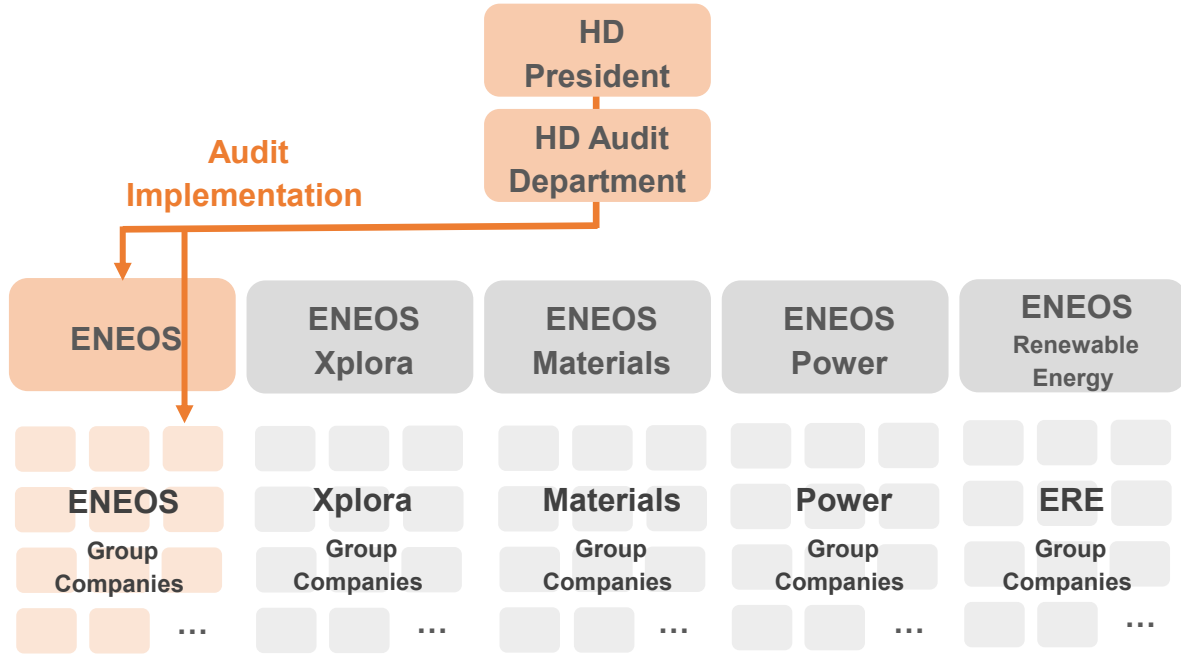
Examples of Governance Requirements

Corporate Governance and Strategy
Corporate Management and Finance
Human Resources and Organization
Operations and Supply Chain
Safety Management
Information and Digital
Technology and Intellectual Property
Risk and Compliance

Recurrence Prevention Measures at ENEOS HD: Strengthening Internal Audits

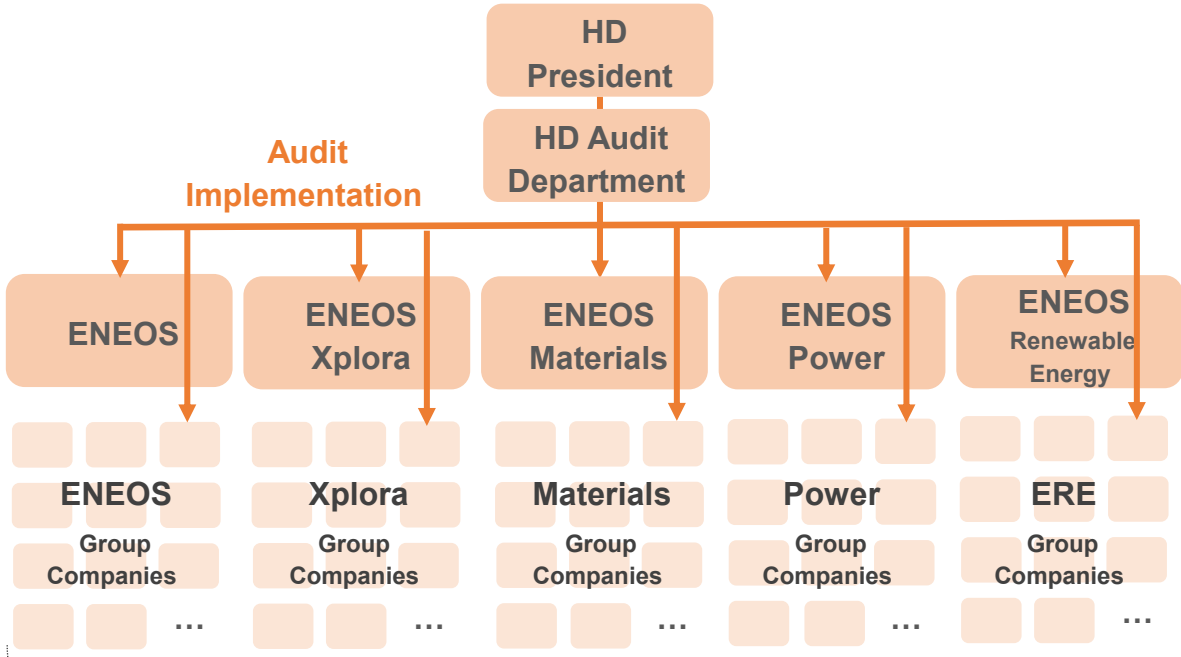
- Starting in FY2026, we will expand the scope of audits conducted by the HD Audit Department **to include not only ENEOS but also other principal operating companies and Group companies and significantly broaden the scope of on-site audits.** Furthermore, the HD Risk Management Department will follow up on the improvement status of issues identified during audits to thoroughly prevent recurrence.

Previous Initiatives (Up to FY2025)



FY2023–FY2025 On-site Audit Results: 14 companies
(approx. 4 companies per year)

Future Initiatives (FY2026 Onward)

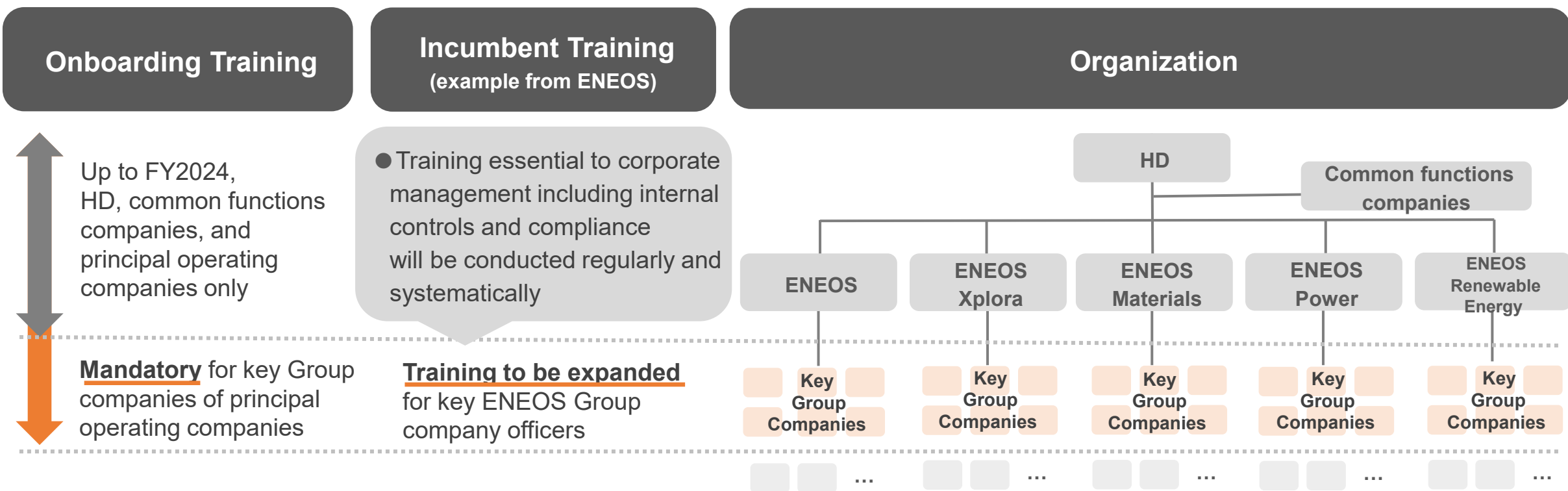


FY2026–FY2028 On-site Audit Schedule: Approximately 70 companies
(over 20 companies per year)

Recurrence Prevention Measures at ENEOS HD: Enhanced Training for Management

4

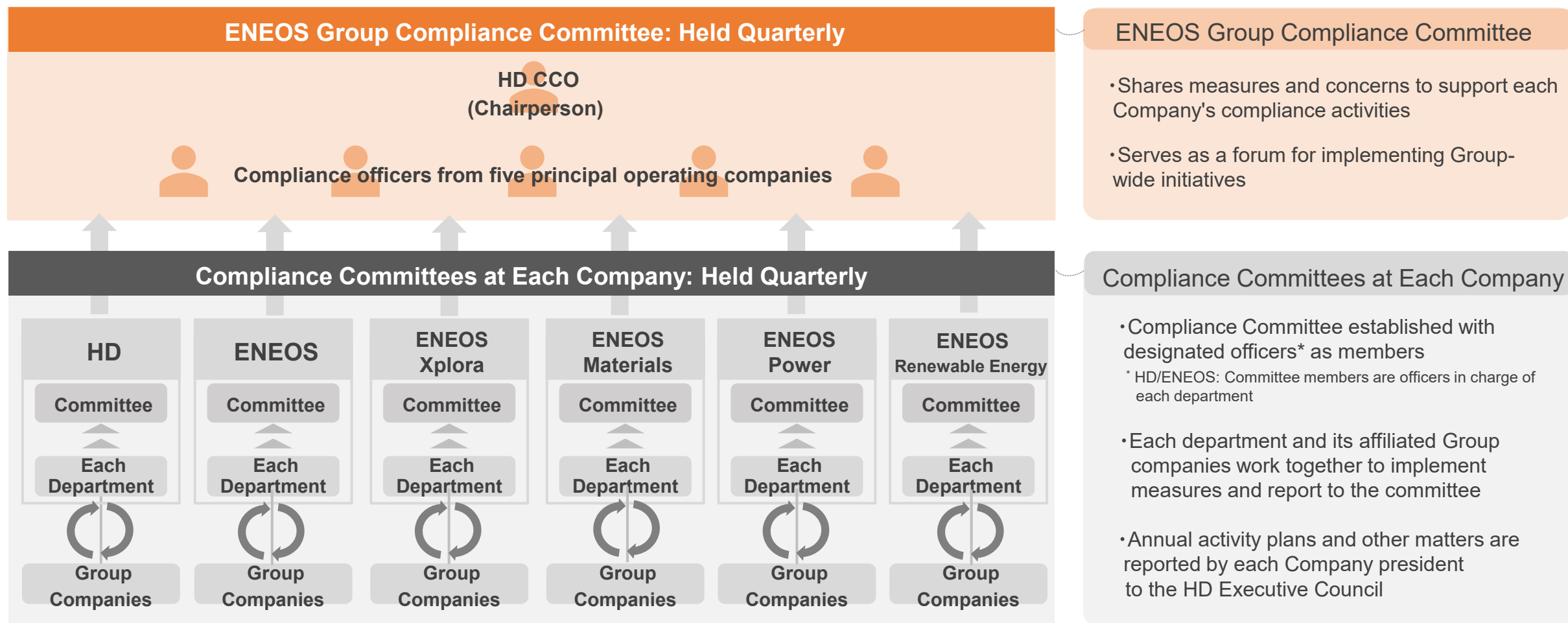
- To enhance the management capabilities of Group company officers, we are sequentially expanding the onboarding training, which was limited to newly appointed officers at HD, common functions companies, and principal operating companies up to FY2024, **and make onboarding training mandatory for officers of key Group companies under the principal operating companies.**
- In addition, ENEOS will conduct regular and systematic training on essential corporate management skills including internal controls and compliance for officers of its key Group companies before/after assuming their positions.



Governance Enhancement: Strengthening the Compliance Framework

5

- The Internal Control and Compliance Committee, which had been operated under the Executive Council with relevant officers and department heads as members, was renewed in FY2024 as **a new committee with compliance officers from each Company as members**.
 - Through quarterly meetings, **strengthen compliance measures and information sharing across the entire Group**.



Governance Enhancement: Strengthening Internal Control Activities

- To enhance the effectiveness of risk management, promote internal control across the entire Group in accordance with the COSO* framework and **strengthen control activities** against fraud and misconduct, **improve the control environment**, and **share best practices**.
 - Further strengthening measures such as risk-based internal control activities (identifying companies with high potential risks and high-risk business items for focused evaluation), horizontal deployment of best practices, and appointment of regional representatives for overseas subsidiaries.

* Committee of Sponsoring Organizations of the Treadway Commission

Internal Control Activity PDCA

- HD receives self-assessments of each company/organization and conducts final evaluations

Inspections



Control Environment: Establish a sound workplace environment where everyone can thrive
(Top management personally committed to ensuring internal controls)

- Comprehensively classify operations and inspect whether they are effectively established and implemented

Internal Control Standards

... Operations **common to all organizations**

Shared standards that define the rules each organization must follow for typical business categories

Chapter	Standards Category	Number of Items	Focused Items
1	Management Control	5	1
2	Delegation of Organizational Authority	7	1
3	Compliance	6	6
:	:	:	:
18	IT Management	8	8

◀ **Focused Evaluation**

Risk Control Matrix (RCM)

... Operations **unique to each organization**

Identify and evaluate operational risks that hinder goal achievement, and establish mitigation measures