

【Cover 】

【Document submitted】	Internal Control Report (“Naibutousei-Houkokusho”)
【Article of the Applicable Law Requiring Submission of This Document】	Article24-4-4, Paragraph 1, of the Financial Instruments and Exchange Law
【Filed to】	Director, Kanto Local Finance Bureau
【Date of Submission】	June25, 2025
【Company Name】	Nissan Shatai Kabushiki-Kaisha
【Company Name (in English)】	Nissan Shatai Co., Ltd.
【Position and Name of Representative】	Takashi Tomiyama, President
【Position and Name of Chief Financial Officer】	Yosuke Sato, Corporate Vice President
【Location of Head Office】	2-1 Tsutsumicho, Hiratsuka, Kanagawa
【Place Where Available for Public Inspection】	Tokyo Stock Exchange, Inc. 2-1 Nihonbashi Kabutocho, Chuo-ku, Tokyo

1. Basic Framework of Internal Control over Financial Reporting

Takashi Tomiyama, President of Nissan Shatai Co., Ltd. (hereinafter referred to as “the Company”) and Yosuke Sato, Corporate Vice President of the Company (CFO) are responsible for the design and operation of internal control over financial reporting of the Company. The internal control is executed in accordance with the basic framework set forth in “On the Revision of the Standards and Practice Standards for Management Assessment and Audit concerning Internal Control Over Financial Reporting (Council Opinions)” published by the Business Accounting Council.

Since internal control is supposed to function as the aggregation of its components to attain the objective reasonably, the internal control over financial reporting couldn’t provide absolute assurance due to the inherent limitation.

2. Scope of Assessment, Assessment Date and Assessment Procedure

The Assessment of internal control over financial reporting as of March 31, 2025 (i.e., the last day of this fiscal year) is in accordance with generally accepted assessment standards in Japan for internal control over financial reporting.

The business processes on the assessment to be assessed were chosen based on the results of assessment for company level internal control that they would cause material effects to the reliability of overall financial reporting consolidated basis.

The effectiveness of the internal control for the business processes has been assessed by means of the assessment for the design and operation of key point of the controls. This key point for the material effects to the reliability of the financial report has been identified with result of analyzing for the chosen business processes.

The scope of assessment for internal control over financial reporting has been determined for Nissan Shatai and its consolidated subsidiaries based on their materiality of impacts on the reliability of financial reporting. This materiality was determined in consideration of monetary and qualitative effects and the likelihood of their occurrence, and the scope of assessment of process-level control has been determined reasonably based on the result of company-level control assessment, which included Nissan Shatai and one consolidated subsidiary that is a main production site. 5 consolidated subsidiaries were excluded from the scope on the grounds that quantitative and qualitative impacts were deemed insignificant.

With respect to the selection of significant business locations for the purpose of determining the scope of the process-level control assessment, net sales after elimination of intragroup transaction was determined to be appropriate, given that the Group’s main business is the manufacture and sale of automobiles and their components. Specifically, one business location was chosen as a “significant business location,”

which comprises Nissan Shatai and its consolidated subsidiaries selected in descending order based on consolidated net sales after elimination of intragroup transaction for the previous fiscal year, and accounted for 95% or more of Nissan Shatai's consolidated net sales in aggregate. The scope of internal control assessment was confirmed sufficient for this fiscal year's consolidated net sales. In light of Nissan Shatai's business characteristics, the business processes associated with sales, accounts receivable, and inventory were chosen for the scope of assessment of significant business locations as the item of accounts for material enterprise business objective.

Regardless of the chosen business location above, the specific business processes have been added considering the effect to the financial report, such as the processes calls for estimates and the judgments due to the probability of misstatement in financial statements, or the business or business process with high-risk transactions. Specifically, processes for managing inventory that extend to the inventories at one consolidated subsidiary, which is a main production site, were added.

3. Assessment Result

The internal control over financial reporting was effective at the end of this fiscal year.

4. Supplementary Information

Not applicable

5. Special Affairs

Not applicable