

## Cover

[Document Filed]	Management Certification of Internal Control over Financial Reporting
[Applicable Law]	Article 24-4-4, Paragraph 1 of the Financial Instruments and Exchange Act
[Filing to]	Director of Kanto Local Finance Bureau
[Date of Filing]	June 24, 2026
[Company Name]	Mitsui Fudosan Co., Ltd.
[Representative]	(Name) Takashi Ueda, (Title) Representative President and Chief Executive Officer
[Chief Financial Officer]	(Name) Chiharu Fujioka, (Title) Senior Executive Managing Officer
[Location of Head Office]	1-1, Nihonbashi-Muromachi 2-chome, Chuo-ku, Tokyo, 103-0022, Japan
[Place Available for Public Inspection]	Mitsui Fudosan Co., Ltd., Kansai Head Office 1-3, Bingomachi 4-chome, Chuo-ku, Osaka, Osaka, 541-0051, Japan Tokyo Stock Exchange, Inc. 2-1 Nihonbashi Kabutocho, Chuo-ku, Tokyo, 103-8220, Japan

## 1. Basic Framework of Internal Control over Financial Reporting

Takashi Ueda, Representative President and Chief Executive Officer, and Chiharu Fujioka, Senior Executive Managing Officer, are responsible for establishment and operation of internal controls over financial reporting of the Company. The Company has established and operated internal controls over financial reporting in accordance with the basic framework of internal controls as indicated in the “Opinion on the Revision of the Standards for Evaluation and Audit of Internal Control over Financial Reporting and the Standards for the Implementation of Evaluation and Audit of Internal Control over Financial Reporting” published by the Business Accounting Council.

It should be noted that internal control aims to achieve its objectives within a reasonable range when the basic elements of internal control are integrated with each other. Therefore, there is a possibility that internal control over financial reporting may not completely prevent or detect misstatements in financial reporting.

## 2. Scope, Date, and Procedures of the Evaluation

The evaluation of internal control over financial reporting was conducted based on the reference date of March 31, 2026, which is the end of the current fiscal year of the Company. The evaluation was carried out in accordance with generally accepted standards for the evaluation of internal control over financial reporting in Japan.

In this evaluation, the Company first assessed the internal controls that have a significant impact on the overall financial reporting on a consolidated basis (entity-level internal controls, or “ELC”) and then selected the business processes to be evaluated based on the results of the evaluation of ELC. In evaluating the selected business processes, the Company analyzed them to identify the key control points that have a significant impact on the reliability of financial reporting and evaluated the effectiveness of internal control by assessing the establishment and operation of these key control points (process-level internal controls, or “PLC”).

The scope of the evaluation of internal control over financial reporting was determined based on the significance of the impact on the reliability of financial reporting for the Company, including its consolidated subsidiaries and equity-method affiliated companies. The significance of the impact on the reliability of financial reporting was determined by considering both quantitative and qualitative materiality, and the scope of the evaluation of PLC was reasonably determined based on the results of the evaluation of ELC conducted for the Company and its consolidated subsidiaries.

The scope of the evaluation of PLC was determined based on the consideration of both quantitative and qualitative impacts and its probability of occurrence. For the quantitative impact, revenue from operations was determined as an appropriate indicator to assess the significance of business locations. The business locations that accounted for approximately two-thirds of the consolidated revenue (after eliminating intercompany transactions) for the current fiscal year were designated as “significant business locations”. For the selected significant business locations, business processes leading to accounts significantly related to the Company’s business objectives based on the Company’s business characteristics, such as revenue from operations, inventories, and fixed assets were included in the evaluation. Furthermore, considering the impact on financial reporting of business processes related to significant accounts involving estimates and forecasts, as well as non-routine and unusual transactions, the Company has added individually significant business processes to the evaluation scope, including those at the selected significant business locations and other business locations.

## 3. Results of the Evaluation

As a result of the above evaluation, the Company has determined that internal control over financial reporting at the Company is effective as of the end of the current fiscal year.

## 4. Supplementary Notes

Nothing particular to note.

## 5. Special Notes

Nothing particular to note.