

To whom it may concern:

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**Notice Regarding Recognition of Extraordinary Losses (valuation loss on investment securities)
 and Notice Regarding Differences Between the Second Quarter (interim period) Earnings
 Forecast and Actual Results, and Revision to the Full-year Consolidated Earnings Forecast**

The Company hereby announces that, for the second quarter (interim period) of the fiscal year ending March 2026, it recorded a special loss (valuation loss on investment securities), and that differences arose between the second quarter (interim period) earnings forecast announced on September 4, 2025. The actual results announced today are as stated below. The Company also announces that it has revised the full-year consolidated earnings forecast for the fiscal year ending March 2026 as noted below.

1. Recognition of extraordinary losses

With respect to a portion of the investment securities (unlisted shares) held by the Company, since the actual value declined significantly compared with the acquisition cost, the Company recorded a valuation loss on investment securities of 1,232 million yen as an extraordinary loss.

2. Differences between the second quarter (interim period) financial results forecast and actual results, and revision of the full-year consolidated earnings forecast

- (1) Differences between the consolidated earnings forecast and the actual results for the second quarter (interim period) of the fiscal year ending March 2026 (April 1, 2025 – September 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
Previous forecast (A)	Million yen 20,000	Million yen 1,300	Million yen 1,600	Million yen 1,300	Yen 32.80
Revised forecast (B)	20,354	1,353	1,693	189	4.82
Increase/decrease (B-A)	354	53	93	-1,110	
Change (%)	1.7	4.1	5.8	-85.4	
(Reference) Previous results (Interim period of FY3/2025)	19,113	1,163	1,534	1,629	40.67

- (2) Revision of consolidated earnings forecast for the full year of the fiscal year ending March 2026
 (April 1, 2025 – March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
Previous forecast (A)	Million yen 41,000	Million yen 2,650	Million yen 3,200	Million yen 2,550	Yen 64.34
Revised forecast (B)	41,000	2,650	3,200	1,400	35.33
Increase/decrease (B-A)	—	—	—	-1,150	
Change (%)	—	—	—	-45.1	
(Reference) Previous results (FY3/2025)	39,526	2,181	2,838	2,934	73.42

(3) Reasons for the differences between the second quarter (interim period) earnings forecast and actual results, and for the revision to the full-year consolidated earnings forecast

Regarding net sales, operating profit, and ordinary profit for the second quarter (interim period), the results were generally in line with the previous forecast; however, as described above, due to the recording of a valuation loss on investment securities as an extraordinary loss, profit attributable to owners of parent for the interim period fell short of the previous forecast.

As for the full-year consolidated earnings forecast, excluding the recording of the above valuation loss on investment securities, performance is expected to proceed generally in line with the previous forecast; however, considering future market conditions and performance trends, if it is determined that a revision is necessary, disclosure will be made promptly. Further, there is no change to the dividend forecast announced on September 4, 2025.

(Note) The above earnings forecast has been prepared based on information available at this time, and actual results may differ from the forecast figures due to various factors in the future.

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