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April 4, 2025

Company name: TSURUHA HOLDINGS INC.
Name of representative: Tsuruha Jun, President and Representative Director
(Securities code: 3391, Tokyo Stock Exchange (Prime Market))
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Notice Regarding Recording of Extraordinary Loss

TSURUHA HOLDINGS INC. (the "Company") hereby announces that it has decided to record an extraordinary loss in its consolidated financial statements for the six months ended November 15, 2024 (May 16, 2024 to November 15, 2024) and for the fiscal year ended February 28, 2025 (May 16, 2024 to February 28, 2025). The details are as follows.

1. Recording of extraordinary loss
   The Company assessed the future recoverability of its investment in accordance with the Accounting Standard for Impairment of Fixed Assets. For the fixed assets related to stores for which the Company has determined the invested amount is unlikely to be recovered, it has recognized the assets as impaired, and decided to record an impairment loss as extraordinary losses of ¥10,578 million for the six months ended November 15, 2024 and ¥10,743 million for the fiscal year ended February 28, 2025.

2. Impact on operating results
   For the impact on operating results, please refer to the "Consolidated Financial Results for the Six Months Ended November 15, 2024 [J-GAAP]" announced today.