



April 9, 2026

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Notice Concerning the Recording of Non-operating Income and Extraordinary Losses

AEON Fantasy Co., LTD. (the “Company”) hereby announces that it has recorded non-operating income and extraordinary losses in its consolidated and non-consolidated financial results for the fiscal year ended February 28, 2026 (March 1, 2025 to February 28, 2026), as follows.

For reporting purposes, the consolidated totals represent the amounts recorded in the consolidated financial statements, while the domestic business amounts reflect the amounts recorded in the non-consolidated financial statements.

1. Recording of Non-operating Income (Consolidated and Non-Consolidated)

Due to fluctuations in foreign exchange rates, foreign exchange gains of ¥1,131,606 thousand for the domestic business, ¥59,151 thousand for the ASEAN business, and ¥631,037 thousand for the China business, totaling ¥1,821,795 thousand on a consolidated basis, were recorded under non-operating income.

2. Recording of Extraordinary Losses (Consolidated and Non-Consolidated)

(1) Impairment losses (consolidated and non-consolidated)

Extraordinary losses totaling ¥2,023,477 thousand were recorded on a consolidated basis as impairment losses due to unprofitable stores and store closures, with ¥342,823 thousand for the domestic business, ¥640,073 thousand for the ASEAN business, and ¥1,040,581 thousand for the China business.

(2) Provision of allowance for doubtful accounts for subsidiaries and associates (non-consolidated)

Extraordinary losses totaling ¥3,096,085 thousand were recorded in the non-consolidated financial statements as an allowance for doubtful accounts related to loans to subsidiaries and associates since, due to the deteriorating performance of AEON Fantasy (China) Co., Ltd., a consolidated subsidiary of the Company, it was deemed necessary to set aside an allowance for doubtful accounts of subsidiaries and associates. Since this provision will be eliminated in the consolidated financial statements, it will have no impact on the Company’s consolidated financial results.

(3) Provision for loss on business of subsidiaries and associates (non-consolidated)

Extraordinary losses totaling ¥729,267 thousand were recorded in the non-consolidated financial statements as a provision for loss on business of subsidiaries and associates due to the deteriorating performance of AEON Fantasy (China) Co., Ltd. and AEON Fantasy (Thailand) Co., Ltd., consolidated subsidiaries of the Company. Since this provision will be eliminated in the consolidated financial statements, it will have no impact on the Company’s consolidated financial results.

(4) Loss on valuation of investments in capital of subsidiaries and associates (non-consolidated)

Extraordinary losses totaling ¥206,041 thousand were recorded in the non-consolidated financial statements as a loss on valuation of investments in capital of subsidiaries and associates since, due to the deteriorating performance of AEON Fantasy (China) Co., Ltd., a consolidated subsidiary of the Company, it was deemed necessary to record a loss on valuation of investments in capital of subsidiaries

and associates. Since this loss on valuation of investments in capital of subsidiaries and associates will be eliminated in the consolidated financial statements, it will have no impact on the Company's consolidated financial results.

3. Impact on business performance

The above non-operating income and extraordinary losses are reflected in the "Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 [Japanese GAAP]" announced today.

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