



April 9, 2026

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Representative Executive Officer  
(Securities code: 8267; Tokyo  
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## **Notice Regarding Recording of Extraordinary Income (Gain on Step Acquisitions)**

As disclosed in the Company's press release entitled "Notice Concerning Results of Tender Offer for Shares of TSURUHA HOLDINGS INC. (Securities Code: 3391) and Change in Subsidiary" dated January 7, 2026, the Company acquired additional shares of TSURUHA HOLDINGS INC., which had previously been an equity-method affiliate of the Company, in January 2026, thereby making TSURUHA HOLDINGS INC. a consolidated subsidiary. As a result, the Company hereby announces that it recorded extraordinary income (gain on step acquisition) during the fourth quarter of the consolidated fiscal year ending February 2026 (from December 1, 2025 to February 28, 2026).

### **1. Details of Extraordinary Income (Gain on Step Acquisitions)**

In connection with the additional acquisition of shares of TSURUHA HOLDINGS INC., which had previously been an equity-method affiliate of the Company, the Company remeasured its equity interest held prior to the additional acquisition at fair value as of the acquisition date. As a result, the Company recorded a valuation gain arising from the step acquisition in the amount of 69,086 million yen as extraordinary income.

### **2. Impact on Financial Results**

The above extraordinary income is reflected in the financial results for the fiscal year ending February 28, 2026 disclosed today.

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