

Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



June 30, 2026

Company name: LUCKLAND CO., LTD.
Representative: Hirokazu Kasahara, President & CEO
Securities code: 9612; TSE Prime Market
Inquiries: Hiroki Sakamoto, Director, CFO,
& Head of Corporate Management Division
(Tel: +81-3-3377-9331)

Notice Concerning the Execution of a Receivables Assignment Agreement for Long-Term Accounts Receivable

LUCKLAND CO., LTD. (hereinafter, the "Company") hereby announces that it adopted a resolution as of today by way of a deemed resolution of the Board of Directors (without convening a meeting) it resolved to assign the long-term accounts receivable held by the Company to a third party and to enter into an agreement for such assignment, as outlined below.

1. Reason for the Assignment of Receivables

As announced in the "Notice Concerning the Recording of Provision for Allowance for Doubtful Accounts Related to Long-Term Accounts Receivable (Extraordinary Loss)" dated January 5, 2026, the Company recorded an extraordinary loss of ¥599 million as provision for allowance for doubtful accounts in the fourth quarter of the fiscal year ended December 31, 2025 (October 1, 2025 to December 31, 2025), with respect to a portion of the long-term accounts receivable owed by a specific customer. Following the recording of the provision for allowance for doubtful accounts, the Company has continued to collect the relevant long-term accounts receivable in accordance with the contractual terms, and such collection has continued through to the present.

Under these circumstances, the Company comprehensively considered such factors as the financial condition and future earnings environment of the relevant customer and the guarantor of the obligations related to the long-term accounts receivable, as well as expectations of rising interest rates in the current economic environment, and concluded that assigning the receivables relating to the remaining balance of such long-term accounts receivable to a third party would be the most appropriate course of action. Accordingly, the Company has decided to assign such receivables to the guarantor of the relevant customer's obligations for ¥869 million.

2. Outline of the Receivables Assignment Agreement

- | | |
|-------------------------------------|---|
| (1) Debtor | A specific customer |
| (2) Assignee of Receivables | The guarantor of the obligations of the specific customer |
| (3) Outstanding Receivables Balance | ¥1,472 million |

(4) Assignment Amount	¥869 million
-----------------------	--------------

3. Schedule

(1) Date of Board of Directors Resolution	June 30, 2026
(2) Date of Execution of the Agreement	June 30, 2026
(3) Date of Receivables Assignment	June 30, 2026

4. Future Outlook, etc.

The Company has already recorded an extraordinary loss of ¥599 million as a provision for allowance for doubtful accounts with respect to the relevant long-term accounts receivable in the fourth quarter of the fiscal year ended December 31, 2025 (October 1, 2025 to December 31, 2025). Accordingly, the impact of this receivables assignment on the Company's financial results is expected to be minimal.