September 12, 2025

Company name: H.I.S. Co., Ltd.
Name of representative: Yada Motoshi, President and CEO
(Securities code: 9603; Prime Market)
Inquiries: Hanazaki Osamu, Executive Officer, General Manager of Accounting and Finance Headquarters
(Telephone: +81-50-1746-4188)
(Mail: his-ir@his-world.com)

Notice Concerning Recording of Extraordinary Income and Losses

H.I.S. Co., Ltd. (the “Company”) hereby announces that it has recorded extraordinary income and losses in our non-consolidated financial results for the first nine months of the fiscal year ending October 31, 2025 (November 1, 2024 to July 31, 2025), as detailed below.

1. Recording of extraordinary income

Recording of "Reversal of allowance for doubtful accounts" in non-consolidated financial results

Due to the drawdown of the allowance for doubtful accounts recorded prior to the current fiscal year in line with the improved earnings of consolidated subsidiaries, a reversal of the allowance for doubtful accounts has been recorded.

2. Recording of extraordinary losses

Recording of "Loss on valuation of shares of subsidiaries and associates" in non-consolidated financial results

In line with the scale-back business of the HIS ULUSLARARASI TURIZM SEYAHAT ACENTASI LIMITED SIRKETI, the Company decided to write down the shares, thus recording a loss on valuation of shares of subsidiaries and associates.

3. Impact on non-consolidated financial

The following items will be recorded for the first nine months of the fiscal year ending October 31, 2025.

<Non-consolidated>

Extraordinary income

・Reversal of allowance for doubtful accounts 1,366million yen

Extraordinary losses

・Loss on valuation of shares of subsidiaries and associates 1,677million yen

4. Future outlook

Regarding the impact on consolidated financial for the fiscal year ending October 31, 2025, please refer to the "Notice of Revision of Full Year Financial Forecast for the Fiscal Year Ending October 31, 2025" disclosed today.