

January 15, 2026

Company Name: COPRO-HOLDINGS. Co., Ltd.

Name of Representative: Kosuke Kiyokawa, Chief Executive Officer

(Stock code: 7059, TSE Prime, NSE Premier)

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Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

The Company hereby announces that, at a meeting of its Board of Directors held today, it resolved to voluntarily adopt International Financial Reporting Standards (IFRS) in place of Japanese GAAP for its consolidated financial statements included in the Annual Securities Report for the fiscal year ending March 2027.

Through the voluntary adoption of IFRS, the Company aims to enhance corporate value through the following factors:

- (1) Improving returns on M&A investments through more rigorous effectiveness assessments of goodwill and intangible assets, and
- (2) Enhancing comparability for market participants

As a major impact on financial performance resulting from the change in accounting standards, goodwill will no longer be amortized under IFRS. As a result, expenses will decrease by the amount of goodwill amortization, which is expected to boost profit levels.

Reporting period		Disclosure materials	Accounting standards applied
Fiscal year ending March 2026	Third quarter	Quarterly Earnings Report	Japanese GAAP
	Full year	Earnings Report Consolidated Financial Statements Annual Securities Report	Japanese GAAP
Fiscal year ending March 2027	First and third quarters	Quarterly Earnings Report	Japanese GAAP
	Second quarter	Quarterly Earnings Report Semi-annual Securities Report	Japanese GAAP
	Full year	Earnings Report Consolidated Financial Statements	Japanese GAAP
		Annual Securities Report	IFRS
Fiscal year ending March 2028	First and third quarters	Quarterly Earnings Report	IFRS
	Second quarter	Quarterly Earnings Report Semi-annual Securities Report	IFRS
	Full year	Earnings Report Consolidated Financial Statements Annual Securities Report	IFRS

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