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January 29, 2026

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Name of representative: Toshikazu Maeda, President
and Representative Director
(Securities code: 6264; Prime
Market)
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Notice Regarding Recording of Extraordinary Income (Subsidy Income)

Marumae Co., Ltd. (the "Company") hereby announces that it will record extraordinary income (subsidy income) in the consolidated financial results for the second quarter of the fiscal year ending August 31, 2026, as described below.

1. Details of Extraordinary Income

The Company has today received a notice of grant award from the Ministry of Economy, Trade and Industry (METI) regarding the "Subsidy Program for Promoting Domestic Investment to Strengthen Supply Chains," for which the Company had previously applied.

Accordingly, the Company will record subsidy income of 957,326,360 yen as extraordinary income in the consolidated financial results for the second quarter of the fiscal year ending August 31, 2026.

2. Impact on Financial Results

The impact of recording this extraordinary income on the Company's consolidated financial results for the fiscal year ending August 31, 2026 is currently under review, together with other factors.

Should it become necessary to revise the earnings forecast, the Company will promptly announce such revision.