



February 13, 2026

Company name: Sun* Inc.
Representative: Taihei Kobayashi
Representative Director, Executive Director, and CEO
(Code:4053, TSE Prime Market)
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Notice regarding voluntary adoption of International Financial Reporting Standards (IFRS)

We would like to announce that at the Board of Directors meeting held on February 13, 2026, we resolved to voluntarily adopt International Financial Reporting Standards (hereinafter "IFRS") in place of the previous Japanese GAAP for the consolidated financial statements and consolidated financial statements for the fiscal year ending December 2026, with the aim of improving international comparability of financial information in capital markets.

Disclosures under IFRS are scheduled to begin from the first quarter of the fiscal year ending December 2026. The disclosure schedule for the voluntary adoption of IFRS is as follows.

Disclosure schedule for voluntary adoption of IFRS (planned)

| Reporting Period | | Disclosure Materials | Applied Standards |
|---|-----------|--|-------------------|
| Fiscal year ending December 31, 2025 | Full year | Financial Results Annual Securities Report Consolidated Financial Statements | J-GAAP |
| Fiscal year ending December 31, 2026 | Q1~Q3 | Quarterly Financial Results Semi-annual Securities Report | IFRS |
| | Full year | Financial Results Annual Securities Report Consolidated Financial Statements | |