



February 27, 2026

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Notice about the change in reportable segments

At the Meeting of Board of Directors held today, we passed a resolution on the change in our reportable segments from the Consolidated Financial Period for the First Three Months of the Fiscal Year Ending February 28, 2027, concerning which we would like to inform you as follows:

1. Reason for the change

Our group has strengthened the corporate governance of our entire group and accelerated the optimal distribution of managerial resources and investment for growth, aiming to establish and deepen our corporate statement “Always creating, sharing value. Always striving for more.” as well as our group’s medium- and long-term vision “World Fashion Ecosystem.” We have been promoting the “Quest for the fashion industry world without losses or wastes (advanced stage of the SPARCS Plan),” making best use of our brand creativity, digital platform and engagement in the circular domain.

Now, considering such expectations as the completion of the business structure not dependent only on the apparel business, we have decided to fundamentally reconsider business management in the next Medium-Term Management Plan that will start in the next fiscal year. Particularly, in “maximization of brand value and profitability” that B2C business aims and “growth acceleration through expansion of solution businesses” that B2B addresses, success factors for businesses, payback periods and focused financial KPIs differ substantially. Therefore, we decided to change business segment categories to ensure the optimal governance structure and the resource allocation according to each business characteristic.

This change in reportable segments reflects our structural measures to further increase the structural productivity of the entire group, to realize more clearly defined business responsibilities and prompt distribution of resources based on such 3 principles in the next Medium-Term Management Plan as (1) Reconstruction of the business management potential, (2) Reconstruction of competitiveness and (3) Reconstruction of productivity. We continue living up to our stakeholders’ expectations by concentrating more energy on portfolio management through value creation that is sustainable for medium- and long-term and well balancing the shareholders’ value and social value.

2. Outlook for the future

We reorganize the segments under which we have had our businesses into such 2 major business segments as “B2C” business and “B2B” business according to markets and business models. In each business segment, we further create sub-segments to establish optimal business management structures responding to each business characteristic and competitive environment.

Through this group reorganization, we aim to achieve more efficient and effective business management by making best use of our entire group’s strength and by realizing more clearly defined business responsibilities and

prompt distribution of resources. In particular, we aim at improvement in competitiveness in each segment, establishing competitive advantage utilizing our group's scale merit through strengthening competitiveness and eliminating redundancy.

We believe this change in reportable segments will contribute to disclosing our group's business structure more understandably. We continue to ensure our accountability to our stakeholders through improvement in transparency for corporate management and enhancement of acknowledgement for our management strategies.

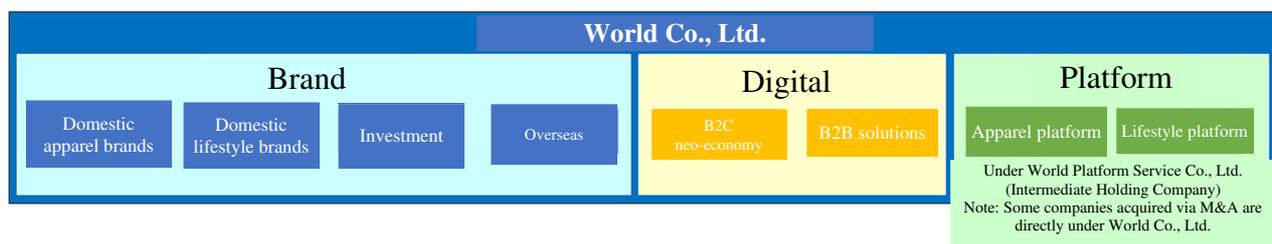
In addition, we plan to disclose the next Medium-Term Management Plan by reflecting this change in reportable segments at the announcement of the Consolidated Financial Results for the Fiscal Year Ended February 28, 2026, scheduled in April 2026. At that time, we plan to disclose the previous financial year's report segments, presented as comparative information, based on this new segment system, applied retroactively to the fiscal year ended February 2025, which was the term after the change of the fiscal period.

*We describe the overview of business segments in the next page.

[Reference: Overview of business segments]

(1) Segment before the change

Composed of “Brand business”, “Digital business” and “Platform business”.



(2) Segment after the change

Reorganized into such 2 major business segments as “B2C” business and “B2B” business.

Shares of a B2C-related subsidiary relating to domestic brands are transferred to the intermediate holding company in the relevant domain, World•Brands Co., Ltd. Under its umbrella, such sub-segments as “Apparel”, “Unique” and “Lifestyle” are established. In addition, it consists of such sub-segments as B2C “circular”, renamed from B2C “neo-economy” in Digital business and “Overseas” having B2C business mainly in Asia.

Shares of a B2B-related subsidiary are transferred to the intermediate holding company, World•Solutions Co., Ltd., whose corporate name was changed from World Platform Service Co., Ltd. as of March 1, 2026. Under its umbrella, such new sub-segments as “Technology”, “Supply chain” and “People operations” are established, being transferred from the previous Platform business and B2B solutions of Digital business.



(Reference)

Disclosed material on December 17, 2025

“Notice about the change of our business segment system and the group reorganization (absorption-type split with consolidated subsidiaries (simplified/summary absorption-type split))

<https://ssl4.eir-parts.net/doc/3612/tdnet/2732304/00.pdf>