

TAKE AND GIVE. NEEDS Co., Ltd.

**Notice of Partial Correction to  
“Notice Regarding the Recognition of Extraordinary Losses and  
Differences between Earnings Forecasts and Actual Results”**

Tokyo, March 6, 2026

Stock Code: 4331 Tokyo Stock Exchange Prime Market  
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TAKE and GIVE NEEDS Co., Ltd. (TSE:4331, “the Company”) hereby announces the following corrections to the content of the “Notice Regarding Differences Between Consolidated Earnings Forecasts and Actual Results and the Recognition of Extraordinary Losses” published on February 13, 2026. Corrected contents are underlined.

**1. Reason for the Correction**

During the accounting audit conducted by the auditor following the financial results announcement, it was determined that certain aspects of the accounting treatment for fixed assets required reconsideration. Specifically, it became necessary to review the method for calculating the fair value of assets at the time of sale and the underlying assumptions for valuation. Additionally, errors were identified in the estimation and discounting process for future cash flows used to measure impairment losses on fixed assets.

These revisions to the estimation and calculation processes have impacted the recorded amounts of depreciation expense, gains on sales of fixed assets, and impairment losses. Consequently, the related consolidated financial results and the amount of extraordinary loss have been corrected. This matter was identified through a thorough review of accounting estimates and calculation processes and does not directly impact the Company's cash flow or business operations.

In light of this situation, the Company will strengthen its verification procedures and review systems within the financial closing process and strive to prevent recurrence.

*This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the Japanese original shall prevail.*

**2. Details of Correction (Underlined)  
(Before Correction)**

**Impairment Loss 1,163 million yen**

**2. Difference between the consolidated forecasts and the actual results for the fiscal year ended  
December 31, 2025 (April 1 – December 31, 2025)**

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net profit attributable to owners of the parent	Net income per share (yen)
Previous Forecasts (A) (Announced on Nov. 12, 2025)	35,450	1,550	1,200	300	20.55
Actual Results (B)	35,709	<u>1,626</u>	<u>1,218</u>	<u>38</u>	<u>2.64</u>
Increase/Decrease (B–A)	+259	<u>+76</u>	<u>+18</u>	<u>-262</u>	
Change (%)	+0.7	<u>+4.9</u>	<u>+1.5</u>	<u>-87.3</u>	
Reference: results of previous fiscal year ended Mar. 31, 2025	47,668	4,104	3,586	3,547	243.15

**(Corrected)**

**Impairment Loss 1,219 million yen**

**2. Difference between the consolidated forecasts and the actual results for the fiscal year ended  
December 31, 2025 (April 1 – December 31, 2025)**

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net profit attributable to owners of the parent	Net income per share (yen)
Previous Forecasts (A) (Announced on Nov. 12, 2025)	35,450	1,550	1,200	300	20.55
Actual Results (B)	35,709	<u>1,622</u>	<u>1,214</u>	<u>-76</u>	<u>-5.26</u>
Increase/Decrease (B–A)	+259	<u>+72</u>	<u>+14</u>	<u>-376</u>	
Change (%)	+0.7	<u>+4.7</u>	<u>+1.2</u>	=	
Reference: results of previous fiscal year ended Mar. 31, 2025	47,668	4,104	3,586	3,547	243.15

End

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