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March 17, 2026

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Representative: President & CEO Teppei Tachibana  
(Securities code: 3657, Tokyo Stock Exchange, Prime Market)  
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## Notice Regarding the Recording of Extraordinary Loss (Impairment Loss) and Income Taxes - Deferred, the Difference Between the Full-Year Consolidated Earnings Forecast and Actual Results, the Reduction of Executive Compensation, and the Maintenance of the Dividend Forecast

At the Board of Directors meeting held on March 17, 2026, the Company resolved to record an extraordinary loss (impairment loss) in FY 1/2026 consolidated accounting period. In addition, there was a difference between the full-year consolidated earnings forecast of FY 1/2026 announced on December 9, 2025 and the results announced today, and we hereby announce the following. We also announce that we have decided to reduce executive compensation. The dividend forecast for FY 1/2026 remains unchanged.

### 1. Details of Extraordinary Loss (Impairment Loss)

In the document titled ‘Key Points of Interest Expected in the Financial Results for the 3rd Quarter of the Fiscal Year Ending January 31, 2026’ dated December 9, 2025, we disclosed details of the full-year earnings forecast announced on the same day, including our policy to reassess, during the fiscal year ending January 2026, the recoverability of goodwill and intangible assets arising from past M&A and other transactions, and to recognize losses where deemed necessary.”

At the Board of Directors meeting held today, we carefully identified the assets subject to loss recognition and resolved to record them as extraordinary losses as follows. In addition, after assessing the recoverability of deferred tax assets related to future deductible temporary differences, including impairment losses, and recognizing the amount expected to be recovered as an asset, we recorded a income taxes - defferred (a gain of 1,043 million yen).

The impact of the recording of impairment losses on business results, etc. is reflected in the " Consolidated Financial Results for the Fiscal Year Ended January 31, 2026 (Under Japanese GAAP)" released today.

Content	Acquisition period	Amount
The entire remaining book value, as of the end of January 2026, of the goodwill and intangible assets arising from the business transfer from Ghostpunch Games, LLC	September 2024	¥1,693 million
The entire remaining book value, as of the end of January 2026, of the goodwill and intangible assets arising from the acquisition of shares of MSD Holdings Inc.	July 2021	¥986 million
Others (of which ¥150 million was recognized in the second quarter (interim) results)	—	¥380 million
Total		¥3,060 million

## 2. FY 1/2026: Differences between Forecasts and Actual Results

(February 1, 2025 to January 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Net income per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	
Previously announced outlook (A)	48,529	279	149	-316	- ¥8.95
Actual (B)	48,837	-238	-508	-3,479	- ¥98.41
Change (B-A)	307	-517	-657	-3,163	
Change (%)	0.6	-	-	-	
(Reference) Results for the previous fiscal year (FY 1/2025)	52,225	786	756	-692	- ¥19.58

### (Reasons for Differences)

During the fourth quarter of the fiscal year under review, net sales trended basically as planned. Earnings fell short of forecasts for operating profit and ordinary profit due to a number of factors, including the accelerated implementation of certain measures aimed at achieving a net profit from FY 1/2027, a client in Europe filing for legal restructuring proceedings, which necessitated the recording of an allowance for doubtful accounts and increased foreign exchange losses.

In light of this situation, we recorded the above-mentioned extraordinary loss (impairment loss), which resulted in a difference between the forecast and the full-year results for FY 1/2026.

In the document titled ‘Questions from Our Investors (Following the Announcement of Financial Results for 3Q of FY 1/2026)’ dated January 30, 2026, we disclosed that, should the aforementioned loss recognition be executed, there is a possibility that special losses will be incurred during the consolidated fiscal period for FY 1/2026, and that such recognition is expected to reduce amortization burdens from FY 1/2027 onward. The matter has been reflected in the full-year consolidated earnings forecast for FY 1/2027 announced today.”

## 3. Reduction of Directors' Compensation

We take the difference between the above forecasts and the circumstances leading to the recording of large losses very seriously. In order to clarify the management responsibilities up to the present time and to clarify the responsibilities and intentions of FY 1/2027 for achieving net income, the Board of Directors resolved the following reduction of executive compensation at the Board of Directors meeting held today.

### (1) Details of Reduction in Directors' Compensation

Chairman	Tamiyoshi Tachibana	Reduce 25% of monthly compensation
President and CEO	Teppei Tachibana	Reduce 25% of monthly compensation
Director	Mitsutaka Motoshige	Reduce 25% of monthly compensation

### (2) Applicable period

From March 2026 to January 2027 (11 months)

## 4. Dividend Forecast

As the Company’s basic policy is to provide stable and continuous dividends based on a progressive dividend policy, targeting a total shareholder return ratio of 30% or higher and a DOE (Dividend on Equity) of 3%, we plan to maintain our initial dividend forecast and expect to pay an annual dividend of ¥16 per share for the full fiscal year.