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May 8, 2026

Company name: K'S HOLDINGS CORPORATION
Name of representative: Yuji Yoshihara
Representative Director,
President and Chief Executive Officer
(Securities code: 8282; Prime market of the Tokyo Stock Exchange)

Notice Concerning Recording of Impairment Losses

K'S HOLDINGS CORPORATION (the "Company") hereby announces that we have recorded the following impairment loss for the fiscal year ended March 31, 2026.

1. Concerning recording of impairment losses

The impairment loss of 12,000 million yen was included in the full-year earnings forecast announced on May 8, 2025. As a result of considering the profitability and future outlook of some of the non-current assets related to stores, etc. owned by the Company Group, the company recorded an impairment loss of 11,255 million yen based on the "Accounting Standard for Impairment of Fixed Assets."

2. Impact on Financial Results

The impact of impairment losses on Financial Results is reflected in "the financial results for the fiscal year ended March 31, 2026," disclosed today.