May 14, 2026

To whom it may concern:

Company name:	MORIROKU COMPANY, LTD.	
Name of representative:	Representative Director, President and CEO	Naoki Kurose
	(Securities code: 4249; Prime Market)	
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Notice Regarding Recording of Extraordinary Income (Gain on Extinguishment of Tie-in Shares) in Non-consolidated Financial Statements

On April 1, 2025, MORIROKU COMPANY, LTD. (hereinafter the "Company") took over all the businesses except for the overseas subsidiary management businesses of its consolidated subsidiaries Moriroku Technology Co., Ltd. (now Moriroku Technology Overseas Holding Company, Ltd.) and Moriroku Chemicals Co., Ltd. (now Moriroku Chemicals Overseas Holding Company, Ltd.) by way of an absorption-type company split (simplified/short-form split).
As a result of the absorption-type company split, the gain on extinguishment of tie-in shares was recorded as extraordinary income in the non-consolidated financial statements for the fiscal year ended March 31, 2026, as described below.

1. Details of extraordinary income

As of the effective date of the absorption-type company split (April 1, 2025), the difference of 12,344 million yen between the amount of total assets transferred from the two subsidiaries and book value of the subsidiaries' shares held by the Company (tie-in shares) was recorded in extraordinary income as gain on extinguishment of tie-in shares.

2. Impact on earnings

Since the gain on extinguishment of tie-in shares is eliminated in the consolidated financial statements, it has no impact on consolidated earnings.

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