May 14, 2026

Company name: YAMABIKO CORPORATION
Name of representative: Hiroshi Kubo Representative Director President & C.E.O
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Notice Concerning Dissolution and Liquidation of Overseas Consolidated Subsidiary

YAMABIKO Corporation (hereinafter, "the Company") resolved at its Board of Directors' meeting held today to dissolve and liquidate its consolidated subsidiary "YAMABIKO GENERAL TRADING FZE" (hereinafter, "YGT") located in the United Arab Emirates. Details are as follows.

1. Reasons

The Company established YGT in December of last year with the aim of expanding business in the Middle East region. However, since February of this year, the situation across the region, centered on Iran, has deteriorated rapidly, and tense conditions continue.

The Company has carefully considered the possibility of continuing business operations; however, given the expected prolonged instability in the surrounding region, we have determined that even if the conflict situation subsides, it would be difficult to promptly establish the smooth and stable business operations originally envisioned.

Therefore, prioritizing the optimization of management resources and risk avoidance, we have decided to dissolve and liquidate YGT. Despite these difficult circumstances, the head office will directly assume responsibility for future operations in the region, maintaining the existing product supply system and high-level service structure, while continuing to support distributors in Turkey and other locations in the Middle East region.

2. Overview of the Consolidated Subsidiary

(1) Name	YAMABIKO GENERAL TRADING FZE
(2) Location	LB180701, Jebel Ali Freezone Authority, Dubai, United Arab Emirates
(3) Scope of Business	Sales of Outdoor Power Equipment and Industrial Machinery in the Middle East region
(4) Date of Registration	December 10, 2025
(5) Major shareholders and shareholding ratio	YAMABIKO CORPORATION 100%

3. Schedule

Liquidation is expected to be completed upon the conclusion of necessary procedures based on local laws and regulations; however, the specific schedule is undetermined at this time.

4. Outlook

The impact of this matter on the Company's consolidated financial results is expected to be minimal; however, should any matters requiring disclosure arise in the future, we will promptly disclose them.