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Notice Regarding Recognition of the Loss on Valuation of Shares of Subsidiaries and Associates in Non-consolidated Financial Statements

Fujiibo Holdings, Inc. (hereinafter the “Company”) hereby announces that it has recorded a loss on valuation of shares of subsidiaries and associates in its non-consolidated financial statements for the fiscal year ended March 31, 2026.

1. Details of the Loss on Valuation of Shares of Subsidiaries and Associates

Regarding the shares of IPM Co., Ltd., which became a consolidated subsidiary of the Company in November 2022, the Company has recorded 780 million yen in loss on valuation of shares of subsidiaries and associates under extraordinary losses in the non-consolidated financial statements for the fiscal year ended March 31, 2026. This was due to the significant decline in real value reflecting excess earning power and other factors.

2. Impact on the Group’s Consolidated Financial Results

This valuation loss is recognized only in the non-consolidated financial statements and is eliminated in the consolidated financial statements. Therefore, it will have no impact on the consolidated financial results for the fiscal year ended March 31, 2026.

As for goodwill associated with IPM Co., Ltd., given that performance had fallen below the initially formulated business plan, its recoverable amount was re-evaluated, and 600 million yen in impairment losses was recorded under extraordinary losses in the consolidated financial statements for the fiscal year ended March 31, 2026.