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YOROZU

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Yorozu Corporation
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Notice Concerning the Recording of Allowance for Doubtful Accounts in Non-Consolidated Financial Results

Yorozu Corporation (the "Company") hereby announces that an allowance for doubtful accounts has been recorded as non-operating expenses in its non-consolidated financial results for the fiscal year ended March 31, 2026, as described below.

1. Details of the Allowance for Doubtful Accounts

As a result of reviewing the estimation of allowance for doubtful accounts for receivables due from underperforming consolidated subsidiaries, the Company has decided to record an allowance for doubtful accounts as non-operating expenses with respect to the receivables due from such subsidiaries, including Yorozu Sustainable Manufacturing Center, Inc.

2. Impact on Profit and Loss

As a result, the Company recorded an allowance for doubtful accounts of ¥1,648 million as non-operating expenses in its non-consolidated financial results for the fiscal year ended March 31, 2026. Since this amount is eliminated in the consolidated financial statements, it has no impact on the consolidated profit or loss.