July 14, 2026

Company name: MAEZAWA Holdings CO., LTD.
Name of representative: Kazumasa Miyagawa, Representative Director and President Executive Officer
(Securities code: 575A; TSE Prime Market)
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Notice Regarding the Recording of Extraordinary Income (Gain on Negative Goodwill)

MAEZAWA Holdings CO., LTD. (the "Company") hereby announces that it expects to record extraordinary income (gain on negative goodwill) for the first quarter of the fiscal year ending March 31, 2027 as follows.

1. Overview of the facts and background

The Company was established on June 1, 2026, as the wholly owning parent company of Maezawa Industries, Inc. and MAEZAWA KASEI INDUSTRIES CO., LTD. through a joint share transfer. As a result, the Company expects to record a gain on negative goodwill of approximately 14,500 million yen as extraordinary income in the first quarter of the fiscal year ending March 31, 2027.

2. Outlook

The said amount has been calculated on a provisional basis and is expected to be finalized upon the completion of the financial closing procedures. The said gain on negative goodwill is a one-time accounting gain and does not generate cash. Accordingly, from the perspective of stable shareholder returns, the Company does not intend to include this gain in the source of dividend.