[NOTICE: This Consolidated Financial Summary is a translation of the Japanese original for reference purposes only, and in the event of any discrepancy, the Japanese original shall prevail.]

Consolidated Financial Summary under Japanese GAAP for the Three Months Ended June 30, 2026

August 13, 2026

Company Name: Oisix Inc.
Stock Exchange Listing: Tokyo
Code Number: 3182
URL: https://en.oisix.co.jp
Representative: Kohey Takashima, Representative Director, CEO
For Inquiry: Tetsuya Nakagawa, CFO
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Supplementary Information for Financial Statements: Available
Explanatory Meeting to Be Held: No

(Amounts of less than one million yen are rounded down)

1. Consolidated Financial Results for the Three Months of the Fiscal Year Ending March 31, 2027

(1) Consolidated Operating Results (% represents the change from the previous fiscal year)

	Net Sales		EBITDA*1		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
Three Months Ended	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%
June 30, 2026	60,682	(8.6)	3,374	0.5	2,271	23.6	2,226	34.9	1,289	71.7
June 30, 2025	66,423	5.1	3,359	28.1	1,837	49.3	1,651	73.8	750	120.9

Notes
Comprehensive Income:
Three months ended June 30, 2026: 1,179 million yen / 57.1%
Three months ended June 30, 2025: 751 million yen / 34.0%
*1 EBITDA = operating profit + depreciation + amortization of goodwill

	Earnings per Share	Diluted Earnings per Share
Three Months Ended	yen	yen
June 30, 2026	37.11	-
June 30, 2025	21.62	-

(2) Consolidated Financial Position

	Total Assets	Total Net Assets	Shareholders' Equity Ratio
As of	million yen	million yen	%
June 30, 2026	109,578	29,820	25.8
March 31, 2026	108,137	29,069	25.3

Reference: Shareholders' equity:
As of June 30, 2026: 28,220 million yen
As of March 31, 2026: 27,323 million yen

2. Dividends on Common Stock

	Dividends per Share (Annual)				
	1st quarter end	2nd quarter end	3rd quarter end	Fiscal year end	Annual
Fiscal Year Ended March 31, 2026	yen —	yen 8.00	yen —	yen 12.00	yen 20.00
Fiscal Year Ending March 31, 2027	—				
Fiscal Year Ending March 31, 2027 (Forecast)		0.00	—	30.00	30.00

Notes
Revisions to the most recently announced forecast: No

3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% represents the change from the previous fiscal year)

	Net Sales		EBITDA		Operating Profit		Profit Attributable to Owners of Parent		Earnings per Share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Fiscal Year Ending March 31, 2027	252,000	0.2	13,400	3.8	8,700	18.5	5,210	15.1	150.00

Notes

Revisions to the most recently announced forecast: No

Notes

1. Changes in significant subsidiaries during the period: No
2. Adoption of specific accounting treatments to the preparation of quarterly consolidated financial statements: No
3. Changes in accounting policies and accounting estimates, and restatements

(A) Changes in accounting policies due to revisions in accounting standards: No

(B) Changes in accounting policies other than (A) above: No

(C) Changes in accounting estimates: No

(D) Restatements: No

4. Number of shares outstanding (common shares)

(A) Total shares outstanding including treasury shares

As of June 30, 2026	36,940,000 shares
As of March 31, 2026	36,940,000 shares

(B) Treasury shares

As of June 30, 2026	2,207,200 shares
As of March 31, 2026	2,207,156 shares

(C) Average outstanding shares

Three Months Ended June 30, 2026	34,732,828 shares
Three Months Ended June 30, 2025	34,732,897 shares

This financial report is outside the scope of quarterly review by certified public accountants or auditing firms.

Explanation of the proper use of forecast and other notes

The forward-looking statements herein are based on information available to the Company and certain assumptions deemed reasonable as of the date of publication of this document. They are not intended as the Company's commitment to achieve such forecasts, and actual results may differ significantly from these forecasts due to a wide range of factors.

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1. Consolidated Operating Results

(1) Overview of Consolidated Operating Results

Our Group's corporate philosophy is " Farm for Tomorrow, Table for Tomorrow," and our mission is to address social issues through our business operations. We operate by considering how we can help our customers lead delicious, enjoyable, and healthy dietary lives.

In the current unstable environment, we are strengthening our awareness of our role as a service that supports infrastructure for daily living, and we will strive to be of service to everyone.

Since the reorganization of the Group in October 2025, which included making the B2B Subscription Business (food service) a wholly-owned subsidiary, we have been accelerating the creation of synergies between our B2C Subscription Business (food delivery service) and the B2B Subscription Business, both of which share a common subscription model. The integration of our manufacturing, logistics, systems, and corporate departments has already begun to yield steady results, such as improved production line utilization and enhanced productivity through the promotion of DX. Moving forward, we will establish a sustainable growth cycle by implementing integrated management across all processes—from product development and procurement to manufacturing, logistics, and the final provision of meals.

Toward our 2030 targets, our primary strategy is to achieve increased sales and profits through sustained sales growth and improved profitability in the B2B Subscription Business (food service). Simultaneously, we will work to improve the profitability of our B2C Subscription Business, thereby powerfully driving both sales expansion and enhanced profitability.

B2B Subscription Business

The domestic food service market is extremely large, worth approximately 5 trillion yen, and is stable, mainly in facilities for the elderly and company cafeterias. Meanwhile, concerns have emerged about the declining quality of food, driven by recent labor shortages and profit pressures from soaring ingredient and labor costs. This has led to the deterioration of food service providers' performance and accelerated industry consolidation. Toward our mid-term goals, we will seize these opportunities arising from market consolidation. We will drive sustainable sales growth and improve profitability through a combination of strategic M&A and organic growth, aiming to become a top-tier company in the food service industry.

(Growth Actions)

I. Sustainable sales growth strategy (M&A / Organic)

Based on our policy of focusing on M&A in the B2B domain over the mid-term, we recently made SHiDAX HOLDINGS CORPORATION's food service business a wholly-owned subsidiary, positioning it as our core business. We aim for sustainable sales growth by combining the rapid expansion of our business scale through such roll-up strategies with organic growth.

II. Profitability improvement strategy

We will promote price optimization and ensure the thorough standardization of facility operations. Furthermore, we will deploy the expertise gained in our B2C Subscription Business to the food service business, aiming to reduce labor costs through the use of AI and DX as well as our "time-efficient food service model". Over the medium to long term, we aim to improve profitability and secure funds for growth investments by expanding the implementation of the "time-efficient food service model" and optimizing procurement and logistics.

III. Product development leveraging B2C expertise

We will maximize the technical expertise and insights gained from the cumulative sale of 250 million meals of "Kit Oisix" in our future product development. With this development capability as a foundation, we will strengthen the rollout of products such as "Genki Gohan," a line of fully prepared foods for elderly care facilities that pursues both deliciousness and quality, thereby driving higher value-added in the food service business.

B2C Subscription Business

The domestic food delivery market is worth approximately 3 trillion yen and is expected to continue growing at an annual rate of approximately 3%, indicating steady expansion. While our market share is only a few percent, we believe we can continue to grow in the domestic market, based on the experience of other global companies.

In addition, the e-commerce penetration rate in the overall food market is only about 4%, which means it is still a niche market. The

market including other companies' services, is expected to become more active.
We provide specialized subscription services. We have established high barriers to entry in this field through our direct network of farmers who produce high value-added products and our service development skills based on customer insights. As a result, we have established ourselves as the No. 1 company in this field based on total sales.

(Growth Actions)
Toward our mid-term goals, in our domestic B2C Subscription Business, we will continue to evolve services and products such as "Cho-Raku (ultra-convenient) Kit" and "Deli Oisix". We will strive for continuous improvement in every detail of our processes—from product development to sales—to build a robust earnings base that remains resilient to changes in the external environment, with the ultimate goal of improving profitability.

(2) Overview of Financial Position
Total assets as of June 30, 2026 stood at 109,578 million yen, an increase of 1,441 million yen from March 31, 2026.
Current assets stood at 55,391 million yen, an increase of 2,156 million yen compared to March 31, 2026. This increase was mainly due to an increase of 393 million yen in cash and deposits, an increase of 963 million yen in accounts receivable – trade, and an increase of 1,028 million yen in other.
Non-current assets stood at 54,186 million yen, a decrease of 715 million yen compared to March 31, 2026. The main factors behind this were a decrease of 371 million yen in tangible fixed assets, a decrease of 345 million yen in intangible fixed assets, and an increase of 1 million yen in investments and other asset.

Total liabilities as of June 30, 2026 stood at 79,758 million yen, an increase of 690 million yen from March 31, 2026.
Current liabilities stood at 48,262million yen, an increase of 349 million yen compared to March 31, 2026. This was mainly due to an increase of 857 million yen in accounts payable – trade, an increase of 710 million yen in accounts payable – other, an increase of 825 million yen in accrued expenses, an increase of 1,181 million yen in contract liabilities, a decrease of 2,040 million yen in short-term borrowings, and a decrease of 1,055 million yen in income taxes payable.
Non-current liabilities stood at 31,495 million yen, an increase of 340 million yen compared to March 31, 2026. The main factors behind this were a decrease of 790 million yen in long-term borrowings, a decrease of 308 million yen in lease liabilities, and an increase of 1,491 million yen in deferred tax liabilities.

Total net assets as of June 30, 2026 stood at 29,820 million yen, an increase of 750 million yen compared to March 31, 2026. This was mainly due to profit attributable to owners of parent of 1,289 million yen.

(3) Future Outlook
Regarding the consolidated financial forecasts and dividend forecasts for the fiscal year ending March 31, 2027, which were originally announced in the "Consolidated Financial Summary under Japanese GAAP for the Fiscal Year Ended March 31, 2026" dated May 14, 2026, the Company revised these forecasts upward as disclosed in the "Notice Regarding Revisions to Financial Forecasts and Dividend Forecast (Dividend Increase)" dated August 3, 2026.
Operating profit is expected to progress smoothly in line with the initial forecast. In addition, as a result of carefully examining the impact of tax burden optimization associated with the organizational restructuring of the B2B Subscription Business and other factors, we have revised upward our forecasts for profit attributable to owners of parent and earnings per share. Concurrently, the year-end dividend forecast has also been revised upward.
For further details, please refer to the notice published on August 3, 2026.
There are no changes to the earnings forecasts and dividend forecasts from the time of that announcement to the present. If any matters requiring disclosure arise or if there are changes in the accuracy of the forecasts, the Company will promptly disclose them. Please note that these forecasts are based on information available as of the present date, and actual financial results or dividend amounts may differ depending on various factors.

2. Consolidated Financial Statements and Principal Notes

(1) Consolidated Balance Sheets

(Unit: million yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	21,263	21,657
Notes receivable	14	—
Accounts receivable	23,678	24,642
Merchandise and finished goods	2,753	2,461
Work in process	239	155
Raw materials and supplies	1,859	1,841
Accounts receivable - other	1,674	1,834
Other	2,014	3,043
Allowance for doubtful accounts	(262)	(243)
Total current assets	53,235	55,391
Non-current assets		
Property, plant and equipment		
Leased assets, net	16,920	16,596
Other, net	6,516	6,469
Total property, plant and equipment	23,437	23,065
Intangible assets		
Customer-related intangible assets	13,006	12,815
Goodwill	7,730	7,611
Other	2,240	2,205
Total intangible assets	22,977	22,632
Investments and other assets		
Investment securities	3,680	3,718
Deferred tax assets	2,381	2,357
Other	2,436	2,425
Allowance for doubtful accounts	(10)	(13)
Total investments and other assets	8,487	8,488
Total non-current assets	54,902	54,186
Total assets	108,137	109,578

(Unit: million yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	10,345	11,203
Short-term borrowings	14,155	12,115
Current portion of long-term borrowings	1,663	1,771
Lease liabilities	1,295	1,314
Accounts payable - other	6,535	7,246
Accrued expenses	7,395	8,220
Income taxes payable	2,277	1,222
Contract liabilities	533	1,714
Provision for bonuses	1,182	616
Provision for point program	122	120
Other	2,406	2,717
Total current liabilities	47,913	48,262
Non-current liabilities		
Long-term borrowings	9,058	8,268
Lease liabilities	16,158	15,849
Asset retirement obligations	1,123	1,126
Deferred tax liabilities	4,608	6,099
Other	205	150
Total non-current liabilities	31,154	31,495
Total liabilities	79,067	79,758
Net assets		
Shareholders' equity		
Share capital	3,995	3,995
Capital surplus	6,456	6,456
Retained earnings	20,217	21,103
Treasury shares	(4,559)	(4,560)
Total shareholders' equity	26,110	26,996
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	140	151
Foreign currency translation adjustment	1,072	1,072
Total accumulated other comprehensive income	1,212	1,224
Share acquisition rights	37	37
Non-controlling interests	1,709	1,562
Total net assets	29,069	29,820
Total liabilities and net assets	108,137	109,578

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

Consolidated Statements of Income

(Unit: million yen)

	Three Months Ended June 30, 2025	Three Months Ended June 30, 2026
Net sales	66,423	60,682
Cost of sales	47,077	42,831
Gross profit	19,345	17,851
Selling, general and administrative expenses	17,507	15,579
Operating profit	1,837	2,271
Non-operating income		
Interest income	5	1
Dividend income	0	0
Dividends from group term insurance	12	－
Compensation income	4	4
Foreign exchange gain	－	13
Subsidy income	19	4
Investment gain on equity method	50	187
Other	32	18
Total non-operating income	125	232
Non-operating expenses		
Interest expenses	211	131
Foreign exchange losses	19	－
Loss on investments in investment partnerships	37	108
Other	43	36
Total non-operating expenses	311	277
Ordinary profit	1,651	2,226
Extraordinary income		
Gain on liquidation of subsidiaries and associates	58	－
Gain on sale of shares of subsidiaries and associates	0	－
Total extraordinary income	59	－
Profit before income taxes	1,710	2,226
Income taxes - current	883	(475)
Income taxes - deferred	(80)	1,533
Total income taxes	802	1,058
Profit	907	1,168
Profit attributable to non-controlling interests	156	(120)
Profit attributable to owners of parent	750	1,289

Consolidated Statement of Comprehensive Income

(Unit: million yen)

	Three Months Ended June 30, 2025	Three Months Ended June 30, 2026
Profit	907	1,168
Other comprehensive income		
Valuation difference on available-for-sale securities	17	10
Foreign currency translation adjustment	(180)	8
Proportionate share of investment on equity method	6	(8)
Total other comprehensive income	(156)	11
Comprehensive income	751	1,179
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	616	1,300
Comprehensive income attributable to non-controlling interests	134	(121)

(3) Notes Regarding Consolidated Financial Statements

The quarterly consolidated financial statements have been prepared in accordance with the standards for the preparation of quarterly financial statements set forth in Article 4, Paragraph 1 of the Tokyo Stock Exchange, Inc.'s Regulations for the Preparation of Quarterly Financial Statements, and the accounting standards for quarterly financial statements generally accepted in Japan (provided, however, that the omissions specified in Article 4, Paragraph 2 of the Regulations for the Preparation of Quarterly Financial Statements are applied).

(Going Concern Assumption)

Not applicable

(Notes to the Cash Flow Statement)

We have not prepared a quarterly consolidated cash flow statement for the first quarter of the current fiscal year. Depreciation (including amortization for intangible assets other than goodwill) and amortization of goodwill for the first quarter of the current fiscal year are as follows.

	Three Months Ended June 30, 2025	Three Months Ended June 30, 2026
Depreciation	1,173 million yen	981 million yen
Amortization of goodwill	347	121

(Notes on Significant Changes in Shareholders' Equity)

Not applicable

(Segment Information)

Segment and Other Information

1. Three Months Ended June 30, 2025

(1) Information on the amounts of net sales, profit or loss by reportable segment

(Unit: million yen)

	Reportable Segment					Other Businesses	Adjustments	Amounts shown on consolidated statement of income
	B2C Subscription	B2B Subscription	Social Service	Vehicle Operation Service	Total			
Net Sales								
Oisix	14,689	–	–	–	14,689	–	–	14,689
Daichi wo Mamorukai	2,568	–	–	–	2,568	–	–	2,568
Radish Boya	4,201	–	–	–	4,201	–	–	4,201
Purple Carrot	2,220	–	–	–	2,220	–	–	2,220
Food service (Life Care)	–	8,463	–	–	8,463	–	–	8,463
Food service (Contract)	–	6,502	–	–	6,502	–	–	6,502
Food service (School Lunch)	–	4,571	–	–	4,571	–	–	4,571
After-school care service	–	–	6,877	–	6,877	–	–	6,877
Other social services	–	–	3,183	–	3,183	–	–	3,183
Executive vehicle management	–	–	–	3,074	3,074	–	–	3,074
General vehicle management	–	–	–	2,884	2,884	–	–	2,884
Passenger transport	–	–	–	1,355	1,355	–	–	1,355
Other	–	1,431	–	–	1,431	4,361	–	5,793
Revenue from Contracts with Customers	23,679	20,968	10,061	7,314	62,024	4,361	–	66,386
Other	–	–	–	–	–	36	–	36
Net sales to external customers	23,679	20,968	10,061	7,314	62,024	4,398	–	66,423
Intersegment sales and transfers	–	42	13	17	73	627	(700)	–
Total	23,679	21,010	10,074	7,332	62,097	5,025	(700)	66,423
Segment profit (loss)	1,798	18	524	582	2,923	143	(1,230)	1,837

Notes

1. The "Other Businesses" segment is a business segment not included in the reported segments and includes other companies' EC support business, mobile supermarket business, and investment business and others.
2. "Adjustments" to segment profit mainly consist of corporate expenses, such as general and administrative expenses that are not attributable to any reportable segment.
3. "Segment profit (loss)" is reconciled with operating profit on the consolidated statement of income.
4. “Other” revenue is recorded in accordance with the ‘Accounting Standard for Lease Transactions (ASBJ Statement No. 13).

2. Three Months Ended June 30, 2026

Information on the amounts of net sales, profit or loss by reportable segment

(Unit: million yen)

	Reportable Segment					Other Businesses	Adjustments	Amounts shown on consolidated statement of income
	B2C Subscription	B2B Subscription	Social Service	Vehicle Operation Service	Total			
Net Sales								
Oisix	14,072	–	–	–	14,072	–	–	14,072
Daichi wo Mamorukai	2,347	–	–	–	2,347	–	–	2,347
Radish Boya	3,961	–	–	–	3,961	–	–	3,961
Purple Carrot	1,618	–	–	–	1,618	–	–	1,618
Food service (Life Care)	–	8,894	–	–	8,894	–	–	8,894
Food service (Contract)	–	6,859	–	–	6,859	–	–	6,859
Food service (School Lunch)	–	4,965	–	–	4,965	–	–	4,965
After-school care service	–	–	8,776	–	8,776	–	–	8,776
Other social services	–	–	3,424	–	3,424	–	–	3,424
Executive vehicle management	–	–	–	–	–	–	–	–
General vehicle management	–	–	–	–	–	–	–	–
Passenger transport	–	–	–	–	–	–	–	–
Other	–	1,603	–	–	1,603	4,158	–	5,762
Revenue from Contracts with Customers	21,999	22,322	12,201	–	56,523	4,158	–	60,682
Other	–	–	–	–	–	–	–	–
Net sales to external customers	21,999	22,322	12,201	–	56,523	4,158	–	60,682
Intersegment sales and transfers	–	26	1	–	28	446	(474)	–
Total	21,999	22,349	12,203	–	56,552	4,605	(474)	60,682
Segment profit (loss)	1,771	817	789	–	3,378	55	(1,162)	2,271

Notes

1. The "Other Businesses" segment is a business segment not included in the reported segments and includes other companies' EC support business, mobile supermarket business, and investment business and others.
2. "Adjustments" to segment profit mainly consist of corporate expenses, such as general and administrative expenses that are not attributable to any reportable segment.
3. "Segment profit (loss)" is reconciled with operating profit on the consolidated statement of income.

(2) Matters related to changes in reportable segments

(Change in method of reporting segments)

In the first quarter of the current fiscal year, "Vehicle Operation Service," which was previously a reportable segment, has been excluded following the transfer of all shares of DAISHINTO Inc. and one other subsidiary during the previous fiscal year.

However, to maintain comparability with the first quarter of the previous fiscal year, the segment classification for "Vehicle Operation Service" is retained in the segment information for the first quarter of the current fiscal year (there are no actual performance figures for this segment).

Furthermore, segment information for the first quarter of the previous fiscal year is presented based on the reportable segment classification prior to the change.

(Change in classification of breakdown of revenue)

In the first quarter of the current fiscal year, among the breakdown information of revenue within the reportable segments, "Suku-suku Oisix" has been included in "Other" in B2B and displayed accordingly, taking into account the status of its revenue scale and other factors. Segment information for the first quarter for the previous fiscal year has been prepared based on the classification method after the change.

(Change in method of measuring segment profit or loss)

From the first quarter of the current fiscal year, the allocation method for corporate expenses has been changed in order to evaluate the performance of reportable segments more appropriately. Segment information for the first quarter of the previous fiscal year is presented based on the allocation method after the change.

(Significant Subsequent Events)

(Absorption-type merger and change of trade name between consolidated subsidiaries)

Based on the resolution of the Board of Directors held on March 27, 2026, the Company executed an absorption-type merger, effective July 1, 2026, with SHiDAX CONTRACT FOOD SERVICES CORPORATION, a wholly-owned subsidiary of the Company, as the surviving company and SHiDAX FOOD SERVICES CORPORATION as the disappearing company. On the same date, the surviving company changed its trade name.

1. Overview of the transaction

(1) Name of the combining companies and description of their business

Combining company: SHiDAX CONTRACT FOOD SERVICES CORPORATION (Business description: Food service business, etc.)

Combined company: SHiDAX FOOD SERVICES CORPORATION (Business description: Food service business, etc.)

(2) Date of corporate combination

July 1, 2026

(3) Legal form of corporate combination

An absorption-type merger with SHiDAX CONTRACT FOOD SERVICES CORPORATION as the surviving company and SHiDAX FOOD SERVICES CORPORATION as the disappearing company.

(4) Name of the company after combination

SHiDAX Food Services Inc.

(5) Overview of transaction and purpose of transaction

By integrating the two primary companies responsible for the B2B Subscription Business (food service) within the Group, the Company aims to speed up and streamline decision-making, strengthen the financial base, and optimize tax burdens, thereby enhancing the corporate value of the Group as a whole.

2. Overview of accounting treatment applied

The transaction has been accounted for as a transaction under common control based on the "Accounting Standard for Business Combinations" and the "Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures."

(Absorption-type merger of wholly-owned subsidiary and waiver of claims)

At the Board of Directors meeting held on July 23, 2026, the Company resolved to execute an absorption-type merger of ORD Food Services Holdings, Inc., a wholly-owned subsidiary of the Company, and to waive claims held by the Company against the subsidiary prior to the merger.

1. Overview of the transaction

(1) Name of the combining companies and description of their business

Combining company: Oisix Inc. (Business description: Food delivery business, food service business, etc.)

Combined company: ORD Food Services Holdings, Inc. (Business description: Shareholding, management of subsidiaries, etc.)

(2) Date of corporate combination

September 1, 2026 (Scheduled)

(3) Legal form of corporate combination

An absorption-type merger in which the Company will be the surviving entity.

(4) Name of the company after combination

There will be no change in the company name.

(5) Overview of transaction and purpose of transaction

By absorbing and merging ORD Food Services Holdings, Inc., which has key subsidiaries of the B2B subscription business under its umbrella, the Company aims to enhance governance, optimize costs, strengthen its financial base, and optimize tax position, thereby enhancing corporate value of the Group as a whole.

2. Overview of accounting treatment applied

The transaction will be accounted for as a transaction under common control based on the "Accounting Standard for Business Combinations" and the "Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures."

3. Overview of waiver of claims against subsidiary

Prior to the merger, the Company plans to waive its claims against ORD Food Services Holdings, Inc. in order to eliminate the subsidiary's state of insolvency (negative net assets).

(1) Type and amount of claims to be waived

Loans to affiliates: JPY 19,060 million

(2) Effective date of claim waiver

August 31, 2026 (Scheduled)

(3) Impact on consolidated financial results

Since this waiver of claims is directed at a wholly-owned subsidiary, it will be eliminated in the consolidated financial statements. Therefore, it will have no impact on the Company's consolidated financial results.