Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2027 (Under Japanese GAAP)

August 12, 2026

Company name: VIA HOLDINGS INC.
Listing: Tokyo Stock Exchange
Securities code: 7918
URL: http://www.via-hd.co.jp
Representative: Kenichiro Kusumoto, Representative Director and President
Inquiries: Hideomi Hane, Managing Executive Officer and General Manager of Management Promotion Office
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Scheduled date of dividend payment commencement: -
Supplemental materials for financial results: Yes
Holding of financial results briefing: No

(Yen amounts are rounded down to millions of yen)

1. Consolidated financial results for the first quarter of the fiscal year ending March 31, 2027 (April 1, 2026 – June 30, 2026)

(1) Consolidated operating results (YTD) (Percentages indicate year-on-year changes)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| The first quarter of the fiscal year ending March 31, 2027 | 4,280 | (1.5) | 158 | 892.9 | 141 | - | 45 | (3.7) |
| The first quarter of the fiscal year ended March 31, 2026 | 4,346 | 0.3 | 16 | (86.3) | 2 | (97.5) | 46 | 0.8 |

Note: Comprehensive income The first quarter of the fiscal year ending March 31, 2027 45 million yen (-3.7%)
The first quarter of the fiscal year ended March 31, 2026 46 million yen (0.8%)

| | Profit per share | Diluted profit per share |
|---|---|---|
| | Yen | Yen |
| The first quarter of the fiscal year ending March 31, 2027 | 0.99 | 0.69 |
| The first quarter of the fiscal year ended March 31, 2026 | 1.02 | - |

Note: Diluted profit per share for the first three months of the fiscal year ended March 31, 2026 was omitted as there was no dilutive effect, although there were dilutive shares..

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio | Net assets per share |
|---|---|---|---|---|
| | Millions of yen | Millions of yen | % | Yen |
| The first quarter of the fiscal year ending March 31, 2027 | 6,417 | 1,284 | 19.8 | (99.34) |
| Fiscal year ended March 31, 2026 | 6,567 | 1,239 | 18.7 | (96.56) |

Reference: Equity The first quarter of the fiscal year ending March 31, 2027 1,272 million yen
Fiscal year ended March 31, 2026 1,227 million yen

Note: Net assets per share is negative because it is calculated after deducting the amount paid in by class shareholders and the amount to be paid as preferred dividends to such shareholders.

2. Cash dividends

| | Annual dividends per share | | | | |
|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended March 31, 2026 | - | 0.00 | - | 0.00 | 0.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | 0.00 | - | 0.00 | 0.00 |

Note: Revision to the most recently announced dividend forecast: None

Note: The "Cash dividends" section above shows the status of dividends on common stock. For the status of dividends on a class of stock (unlisted) with rights that differ from those for common stock issued by the Company, please refer to the section titled "Dividends on class stock."

3. Consolidated financial results forecast for the fiscal year ending March 31, 2027 (April 1, 2026 - March 31, 2027)

(Percentages indicate year-on-year changes)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | | Profit per share |
|---|---|---|---|---|---|---|---|---|---|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| First 6 months | 8,750 | (0.2) | 200 | - | 150 | - | 30 | - | 0.66 |
| Full year | 17,400 | (0.0) | 370 | - | 260 | - | 30 | - | 0.66 |

Note: Revision to the most recently announced financial results forecast: Yes

* Notes

(1) Significant changes in the scope of consolidation during the period: None
New companies: -
Excluded companies: -

(2) Application of accounting treatment specific to the preparation of the quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement
- (i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
- (ii) Changes in accounting policies other than as provided in item (i): None
- (iii) Changes in accounting estimates: None
- (iv) Restatement: None

(4) Number of issued shares (common stock)

(i) Total number of issued shares at the end of the period (including treasury shares)

| | |
|---|---|
| First quarter of the fiscal year ending March 31, 2027 | 45,628,213 shares |
| Fiscal year ended March 31, 2026 | 45,628,213 shares |

(ii) Number of treasury shares at the end of the period

| | |
|---|---|
| First quarter of the fiscal year ending March 31, 2027 | 2,530 shares |
| Fiscal year ended March 31, 2026 | 2,530 shares |

(iii) Average number of shares outstanding during the period (YTD)

| | |
|---|---|
| First quarter of the fiscal year ending March 31, 2027 | 45,625,683 shares |
| First quarter of the fiscal year ended March 31, 2026 | 45,625,683 shares |

* Review of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: Yes (voluntarily)

* Proper use of earnings forecasts, and other special matters

The forward-looking statements provided in this document, such as the financial results forecast, are based on information currently available to the Company and certain assumptions deemed to be reasonable. Actual financial results may differ significantly from the forecasts due to various factors. For matters related to the financial results forecast mentioned above, please see the "Explanation of forward-looking information such as consolidated financial results forecast" section on page 3 of the attached document.

○ Dividends on class stock

Shown below is a breakdown of the dividend per share on class stock whose rights differ from those of common stock.

(Class C preferred stock)

| | Dividend per share | | | | |
|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended March 31, 2026 | - | - | - | 0.00 | 0.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | - | - | 170,000.00 | 170,000.00 |

Notes: 1. Class C preferred stock was issued in May 2021. Dividends were paid from the fiscal year ended March 31, 2022, in accordance with the Class C preferred stock issuance guidelines set forth at the time of issuance.
2. Revision to the most recently announced dividend forecast: None

(Class D preferred stock)

| | Dividend per share | | | | |
|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended March 31, 2026 | - | - | - | 0.00 | 0.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | - | - | 60,000.00 | 60,000.00 |

Notes: 1. Class D preferred stock was issued in May 2021. Dividends were paid from the fiscal year ended March 31, 2022, in accordance with the Class D preferred stock issuance guidelines set forth at the time of issuance.
2. Revision to the most recently announced dividend forecast: None

(Class E preferred stock)

| | Dividend per share | | | | |
|---|---|---|---|---|---|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended March 31, 2026 | - | - | - | 0.00 | 0.00 |
| Fiscal year ending March 31, 2027 | - | | | | |
| Fiscal year ending March 31, 2027 (Forecast) | | - | - | 44,794.52 | 44,794.52 |

Notes: 1. Class E preferred stock was issued in October 2025. Dividends will be paid from the fiscal year ending March 31, 2027, in accordance with the Class E preferred stock issuance guidelines set forth at the time of issuance.
2. Revision to the most recently announced dividend forecast: None

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Independent Auditor's Interim Review Report on the Quarterly Consolidated Financial Statements

1. Qualitative Information on Quarterly Financial Results

(1) Explanation of operating results

During the first quarter under review, the Japanese economy showed signs of a gradual recovery against the backdrop of improvement in the employment and income environment. However, the economic outlook remains uncertain due mainly to the situation in the Middle East and fluctuations in financial and capital markets, in addition to the impact of rising prices on consumer sentiment.

In the restaurant industry, industry-wide sales remained above the same period of the previous year, supported mainly by leisure demand during spring break and the Golden Week holidays. On the other hand, growth in customer numbers was limited as consumers became increasingly cost-conscious in response to rising prices. In addition, raw material prices as well as logistics and labor costs continue to rise, and the business environment remains challenging.

Under these circumstances, the Company launched its new medium-term management strategy, "Future Plan Next," in fiscal 2025, in which we have set forth three priority strategies: redesigning and transforming the profit model, redefining the format model, and advancing a people-centric performance model. Through these strategies, we are pursuing a "bold transformation and investment in a new business model" that simultaneously strengthens our earnings base and drives growth.

In the fourth quarter of the previous fiscal year, we began implementing the so-called "one-company" transformation to integrate the head office functions with the headquarters of business subsidiaries. During the first quarter under review, we continued to streamline the organization, accelerate decision-making, and optimize management resources across business units.

In store operations, we worked to improve the cost ratio by reviewing the menu structure and pricing, and reducing procurement costs, etc. In addition, we worked to improve store profitability by introducing a smartphone ordering system, reviewing store operations, optimizing staffing and management of working hours, and reducing various expenses.

Same-store sales were 101.5% of the prior-year level, but overall net sales declined due to a decrease in the number of stores. On the other hand, the cost of sales ratio improved by 1.4 percentage points from the same period of the previous year through revisions to menu structure and pricing and reductions in procurement costs. Selling, general and administrative expenses, mainly labor and operating costs, also decreased from the same period of the previous year mainly due to improvements in store operations.

Going forward, we will continue to flexibly implement measures to increase customer numbers at existing stores, including improving product and service quality and strengthening sales promotion. At the same time, we will rigorously control costs, including food and labor costs, while designing a business format portfolio that reflects changes in the external environment and customer needs and building a more profitable business structure.

Our outlets numbered 280 (including 25 franchise outlets) at the end of the first quarter under review following one opening and eight closures.

As a result, the Group recorded net sales of 4,280 million yen, down 1.5% year on year, operating profit of 158 million yen, up 892.9%, ordinary profit of 141 million yen, an increase of 139 million yen, and profit attributable to owners of parent of 45 million yen, down 3.7% year on year.

(2) Explanation of financial position

(i) Assets, liabilities and net assets

Total assets at the end of the first quarter under review were 6,417 million yen, a decrease of 149 million yen compared with the end of the previous fiscal year.

This was mainly due to decreases of 94 million yen in accounts receivable – trade and 93 million yen in cash and deposits.

Total liabilities were 5,132 million yen, a decrease of 194 million yen compared with the end of the previous fiscal year. This was mainly due to a 268 million yen decrease in long-term borrowings resulting from repayments, partially offset by a 50 million yen increase in lease obligations.

Total net assets increased by 45 million yen from the end of the previous fiscal year to 1,284 million yen, mainly due to the recording of profit attributable to owners of parent of 45 million yen.

As a result, the equity ratio increased by 1.1 percentage points compared with the end of the previous fiscal year to 19.8%, bringing net assets per share of common stock to -99.34 yen.

(ii) Cash flows

The balance of cash and cash equivalents ("funds") at the end of the first quarter under review amounted to 842 million yen, a decrease of 93 million yen compared with the end of the previous fiscal year.

Shown below are the status of cash flows and their factors for the first three months of the fiscal year ending March 31, 2027.

Cash flows from operating activities

Net cash provided by operating activities was 291 million yen (compared with 262 million yen in the same period of the previous fiscal year). This was mainly due to a profit before income taxes of 63 million yen, which included non-cash expenses such as depreciation and amortization of 105 million yen and impairment losses of 60 million yen, and a decrease in trade receivables of 94 million yen.

Cash flows from investing activities

Net cash used in investing activities was 100 million yen (compared with 67 million yen in the same period of the previous fiscal year). This was mainly due to 64 million yen recorded for purchasing property, plant and equipment in relation to the renovation of existing outlets, etc. and 30 million yen recorded as payments of leasehold and guarantee deposits.

Cash flows from financing activities

Net cash used in financing activities was 285 million yen (compared with 377 million yen in the same period of the previous fiscal year). This was mainly due to repayments of long-term borrowings of 268 million yen and repayments of lease obligations of 16 million yen.

### (3) Explanation of forward-looking information such as consolidated financial results forecast

Revision to consolidated financial results forecast

The Company has revised its consolidated financial results forecasts for the first six months and the full fiscal year ending March 31, 2027 based on currently available information and forecasts, taking into account first-quarter results and recent conditions.

For details, please refer to "Notice Concerning the Upward Revision of Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027" announced on August 12, 2026.

2. Quarterly Consolidated Financial Statements and Key Notes

(1) Quarterly consolidated balance sheet

(Millions of yen)

| | Previous fiscal year (March 31, 2026) | First quarter of the current fiscal year (June 30, 2026) |
|---|---|---|
| Assets | | |
| Current assets | | |
| Cash and deposits | 935 | 842 |
| Accounts receivable – trade | 676 | 581 |
| Raw materials and supplies | 139 | 141 |
| Other | 184 | 232 |
| Total current assets | 1,936 | 1,798 |
| Non-current assets | | |
| Property, plant and equipment | | |
| Buildings and structures, net | 1,850 | 1,802 |
| Machinery, equipment and vehicles, net | 252 | 253 |
| Tools, furniture and fixtures, net | 143 | 139 |
| Leased assets, net | 257 | 301 |
| Land | 365 | 365 |
| Construction in progress | - | 6 |
| Total property, plant and equipment | 2,869 | 2,868 |
| Intangible assets | | |
| Other | 89 | 85 |
| Total intangible assets | 89 | 85 |
| Investments and other assets | | |
| Investment securities | 371 | 371 |
| Leasehold and guarantee deposits | 1,249 | 1,247 |
| Deferred tax assets | 1 | 2 |
| Other | 25 | 21 |
| Total investments and other assets | 1,647 | 1,643 |
| Total non-current assets | 4,607 | 4,597 |
| Deferred assets | | |
| Share issuance costs | 24 | 21 |
| Total deferred assets | 24 | 21 |
| Total assets | 6,567 | 6,417 |

(Millions of yen)

| | Previous fiscal year (March 31, 2026) | First quarter of the current fiscal year (June 30, 2026) |
|---|---|---|
| Liabilities | | |
| Current liabilities | | |
| Accounts payable – trade | 702 | 686 |
| Current portion of long-term borrowings | 1,627 | 1,377 |
| Accounts payable – other | 267 | 285 |
| Accrued expenses | 522 | 536 |
| Income taxes payable | 66 | 18 |
| Provision for bonuses | 77 | 36 |
| Lease obligations | 63 | 77 |
| Asset retirement obligations | 86 | 97 |
| Provision for loss on outlet closings | 13 | 19 |
| Other | 170 | 272 |
| Total current liabilities | 3,598 | 3,407 |
| Non-current liabilities | | |
| Long-term borrowings | 728 | 710 |
| Lease obligations | 227 | 264 |
| Asset retirement obligations | 685 | 667 |
| Deferred tax liabilities | 17 | 19 |
| Other | 70 | 63 |
| Total non-current liabilities | 1,728 | 1,725 |
| Total liabilities | 5,327 | 5,132 |
| Net assets | | |
| Shareholders’ equity | | |
| Share capital | 100 | 100 |
| Capital surplus | 2,801 | 2,801 |
| Retained earnings | (884) | (839) |
| Treasury shares | (789) | (789) |
| Total shareholders’ equity | 1,227 | 1,272 |
| Share acquisition rights | 12 | 12 |
| Total net assets | 1,239 | 1,284 |
| Total liabilities and net assets | 6,567 | 6,417 |

(2) Quarterly consolidated statement of income and consolidated statement of comprehensive income

Quarterly consolidated statement of income

First three months under review

(Millions of yen)

| | First three months of the previous fiscal year (From April 1, 2025 to June 30, 2025) | First three months of the current fiscal year (From April 1, 2026 to June 30, 2026) |
|---|---|---|
| Net sales | 4,346 | 4,280 |
| Cost of sales | 1,483 | 1,400 |
| Gross profit | 2,862 | 2,880 |
| Selling, general and administrative expenses | 2,846 | 2,721 |
| Operating profit | 16 | 158 |
| Non-operating income | | |
| Interest and dividend income | 7 | 9 |
| Rental income | 2 | 2 |
| Other | 1 | 0 |
| Total non-operating income | 11 | 12 |
| Non-operating expenses | | |
| Interest expense | 22 | 25 |
| Other | 2 | 4 |
| Total non-operating expenses | 24 | 29 |
| Ordinary profit | 2 | 141 |
| Extraordinary income | | |
| Gain on sale of non-current assets | - | 4 |
| Reversal of provision for loss on outlet closings | - | 1 |
| Total extraordinary income | - | 5 |
| Extraordinary losses | | |
| Impairment losses | 5 | 60 |
| Loss on retirement of non-current assets | 5 | 2 |
| Loss on outlet closings | 1 | 5 |
| Other | 1 | 15 |
| Total extraordinary losses | 13 | 84 |
| Profit (loss) before income taxes | (11) | 63 |
| Income taxes – current | 14 | 16 |
| Income taxes – deferred | (72) | 1 |
| Total income taxes | (58) | 18 |
| Profit | 46 | 45 |
| Profit attributable to owners of parent | 46 | 45 |

Quarterly consolidated statement of comprehensive income

First three months under review

(Millions of yen)

| | First three months of the previous fiscal year (From April 1, 2025 to June 30, 2025) | First three months of the current fiscal year (From April 1, 2026 to June 30, 2026) |
|---|---|---|
| Profit | 46 | 45 |
| Comprehensive income | 46 | 45 |
| (Breakdown) | | |
| Comprehensive income attributable to owners of parent | 46 | 45 |

(3) Quarterly consolidated statement of cash flows

(Millions of yen)

| | First three months of the previous fiscal year (From April 1, 2025 to June 30, 2025) | First three months of the current fiscal year (From April 1, 2026 to June 30, 2026) |
|---|---|---|
| Cash flows from operating activities | | |
| Profit (loss) before income taxes | (11) | 63 |
| Depreciation | 100 | 105 |
| Amortization of deferred assets | 0 | 2 |
| Impairment losses | 5 | 60 |
| Difference in performance on asset retirement obligations | (1) | (13) |
| Increase (decrease) in provision for bonuses | (67) | (41) |
| Increase (decrease) in provision for loss on outlet closures | 1 | 5 |
| Interest and dividend income | (7) | (9) |
| Interest expense | 22 | 25 |
| Loss (gain) on retirement and sale of non-current assets | 5 | (2) |
| Decrease (increase) in trade receivables | 86 | 94 |
| Decrease (increase) in inventories | 1 | (2) |
| Decrease (increase) in other current assets | (7) | (32) |
| Increase (decrease) in trade payables | 42 | (15) |
| Increase (decrease) in advances received | (20) | (15) |
| Increase (decrease) in accrued consumption taxes | 33 | 76 |
| Increase (decrease) in other current liabilities | 153 | 91 |
| Other | 17 | 2 |
| Subtotal | 355 | 395 |
| Interest and dividends received | 7 | 9 |
| Interest paid | (40) | (45) |
| Income taxes paid | (59) | (67) |
| Net cash provided by (used in) operating activities | 262 | 291 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (67) | (64) |
| Purchase of intangible assets | (5) | (2) |
| Payments of leasehold and guarantee deposits | (10) | (30) |
| Proceeds from refund of leasehold and guarantee deposits | 21 | 31 |
| Payments for asset retirement obligations | (4) | (34) |
| Net cash provided by (used in) investing activities | (67) | (100) |
| Cash flows from financing activities | | |
| Net increase (decrease) in short-term borrowings | 13 | - |
| Repayments of long-term borrowings | (263) | (268) |
| Repayments of lease obligations | - | (16) |
| Dividends paid | (127) | - |
| Net cash provided by (used in) financing activities | (377) | (285) |

| | First three months of the previous fiscal year (From April 1, 2025 to June 30, 2025) | First three months of the current fiscal year (From April 1, 2026 to June 30, 2026) |
|---|---|---|
| Net increase (decrease) in cash and cash equivalents | (182) | (93) |
| Cash and cash equivalents at beginning of period | 927 | 935 |
| Cash and cash equivalents at end of period | 744 | 842 |

## (4) Notes to quarterly consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes on a substantial change in the amount of shareholders' equity)

Not applicable.

(Notes on changes in accounting policies)

Not applicable.

(Notes to segment information)

[Segment information]

I. First three months of the previous fiscal year (from April 1, 2025 to June 30, 2025)

Segment information for the Group has been omitted because it operates in only one business segment, the "restaurant service business." As a result, this information is considered immaterial for the purpose of disclosure.

II. First three months of the current fiscal year (from April 1, 2026 to June 30, 2026)

Segment information for the Group has been omitted because it operates in only one business segment, the "restaurant service business." As a result, this information is considered immaterial for the purpose of disclosure.

(Important subsequent events)

Not applicable.

Independent Auditor's Interim Review Report on the Quarterly Consolidated Financial Statements

August 12, 2026

VIA HOLDINGS INC.
To the Board of Directors

Frontier Audit Corporation
Shinagawa-ku, Tokyo, Japan

| | | |
|---|---|---|
| Designated Partner<br>Engagement Partner | Certified Public Accountant | Yukio Fujii |
| Designated Partner<br>Engagement Partner | Certified Public Accountant | Shunsuke Sakai |

Auditor's opinion

We have reviewed the quarterly consolidated financial statements, namely, the quarterly consolidated balance sheet, the quarterly consolidated statement of income, the quarterly consolidated statement of comprehensive income, the quarterly consolidated statement of cash flows, and the notes of VIA HOLDINGS INC. for the first quarter of the fiscal year from April 1, 2026 to March 31, 2027 (from April 1, 2026 to June 30, 2026) and the first three months of the current fiscal year (from April 1, 2026 to June 30, 2026), which are shown in "Attachments" of the quarterly financial results.

Based on our interim review, nothing has come to our attention that causes us to believe that the accompanying quarterly consolidated financial statements have not been prepared, in all material respects, in accordance with Article 4, Paragraph 1 of the Tokyo Stock Exchange's Standards for Preparation of Quarterly Financial Statements, etc. and accounting standards generally accepted in Japan applicable to interim consolidated financial statements (subject to the omission of disclosures permitted under Article 4, Paragraph 2 of those Standards).

Basis for Conclusion

We conducted our interim review in accordance with interim review standards generally accepted in Japan. Our responsibilities under those standards are further described in "The auditor's responsibilities for the interim review of the quarterly consolidated financial statements" section of this report. We are independent of VIA HOLDINGS INC. and its consolidated subsidiaries and fulfilled our ethical responsibilities as auditors in accordance with the regulations on professional ethics in Japan (including provisions applicable to audits of financial statements of entities with significant social impact). We believe that the evidence we have obtained provides a basis for our conclusion.

Responsibility of management and the Audit & Supervisory Committee for quarterly consolidated financial statements

Management is responsible for preparing quarterly consolidated financial statements in accordance with Article 4, Paragraph 1 of the Standards for Preparation of Quarterly Financial Statements of the Tokyo Stock Exchange, Inc. and accounting standards generally accepted in Japan applicable to interim consolidated financial statements (subject to the omission of disclosures permitted under Article 4, Paragraph 2 of those Standards). This responsibility includes designing and operating such internal control as management determines is necessary to enable the preparation of quarterly consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the quarterly consolidated financial statements, management is responsible for evaluating whether it is appropriate to prepare the quarterly consolidated financial statements in accordance with a going concern assumption and, if it is necessary to disclose any matter concerning the going concern in accordance with Article 4, Paragraph 1 of the Standards for Preparation of Quarterly Financial Statements of the Tokyo Stock Exchange, Inc. and accounting standards generally accepted in Japan applicable to interim consolidated financial statements (subject to the omission of disclosures permitted under Article 4, Paragraph 2 of those Standards), management is responsible for disclosing such information.

The Audit & Supervisory Committee is responsible for monitoring the execution of duties by directors in the development and management of the financial reporting process.

Auditors' responsibility for the interim review of quarterly consolidated financial statements

The auditor's responsibility is to express a conclusion on the quarterly consolidated financial statements from an independent standpoint in the interim review report, based on the interim review performed.

In accordance with interim review standards generally accepted in Japan, the auditor makes judgment as a professional expert through the interim review process, and conducts the following while keeping professional skepticism.

- We put forward questions, primarily to management and personnel responsible for financial and accounting matters and implement analytical procedures and other interim review procedures. Interim review procedures are more limited in scope than an audit of annual financial statements performed in accordance with auditing standards generally accepted in Japan.
- If we determine that a material uncertainty exists relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern, we conclude, based on the evidence obtained, whether anything has come to our attention that causes us to believe that the quarterly consolidated financial statements have not been

prepared in accordance with Article 4, Paragraph 1 of the Tokyo Stock Exchange's Standards for Preparation of Quarterly Financial Statements, etc. and accounting standards generally accepted in Japan applicable to interim consolidated financial statements (subject to the omission of disclosures permitted under Article 4, Paragraph 2 of those Standards). If a material uncertainty related to going concern exists, we are required to draw attention in our interim review report to the related disclosures in the quarterly consolidated financial statements or, if such disclosures are inadequate, to express a qualified or adverse conclusion on the quarterly consolidated financial statements. Our conclusion is based on evidence obtained up to the date of the interim review report, and the company could potentially become unable to continue as a going concern due to an event or circumstance in the future.

- We evaluate whether there is any reason to believe that the presentation or the notes of the quarterly consolidated financial statements have not been prepared in accordance with Article 4, Paragraph 1 of the Standards for Preparation of Quarterly Financial Statements, etc. of Tokyo Stock Exchange, Inc. and accounting standards generally accepted in Japan applicable to interim consolidated financial statements (subject to the omission of disclosures permitted under Article 4, Paragraph 2 of those Standards).
- We obtain evidence regarding the financial information of VIA HOLDINGS INC. and its consolidated subsidiaries that forms the basis of our conclusion on the quarterly consolidated financial statements. We are responsible for the directions on, and the supervision and reviewing of, the interim review of the quarterly consolidated financial statements. We are solely responsible for our conclusion.

We report to the Audit & Supervisory Committee on the scope of the planned interim review, when it will be executed and any important findings.

We report to the Audit & Supervisory Committee on: i) the fact that we have complied with regulations on professional ethics in Japan concerning independence; ii) any matter that could reasonably be considered to affect our independence; and iii) if measures have been taken to remove impediments or safeguards have been applied to reduce them to tolerable levels, the details of such measures.

Interest

The audit firm and its designated engagement partners have no such interest in the Company and its consolidated subsidiaries that is required to be stated pursuant to the provisions of the Certified Public Accountants Act.

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Notes:
1. The original of the above interim review report is separately held in safekeeping by VIA HOLDINGS INC. (the company disclosing the quarterly financial statements).
2. XBRL data and HTML data are not included in the scope of the interim review.