To Whom It May Concern,

Company Name: JM Holdings Co., Ltd.
Name of Representative: Masahiro Sakai, President
(Securities Code: 3539, TSE Prime Market)
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General Manager of Administrative Division
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Announcement of Extraordinary Loss and Revision to Earnings Forecast

We hereby announce that we expect to recognize extraordinary losses for the fiscal year ending July 31, 2026, as detailed below.

In addition, at the Board of Directors meeting held on September 1, 2026, the expected discrepancy with the previously announced financial results forecast met the disclosure criteria. Accordingly, we have revised our financial results forecast for the fiscal year ending July 31, 2026, previously announced on September 12, 2025, as follows.

1. Recognition of Extraordinary Loss

During the consolidated fiscal year ended July 31, 2026, due to a decline in profitability observed at certain stores operated by the Company's consolidated subsidiaries, the Company expects to record an additional impairment loss on store assets of 1,042 million yen as an extraordinary loss.

2. Financial Results Forecast

Revision of Consolidated Financial Results Forecast Figures for the Fiscal Year Ending July 31, 2026 (August 1, 2025 – July 31, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Basic Earnings Per Share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	yen
Previous Forecast (A)	196,000	10,900	11,000	7,000	137.37
Revised Forecast (B)	198500	9,000	9,100	4,900	96.16
Change (B − A)	2,500	△1,900	△1,900	△2,100	―
Change (%)	1.3	△17.4	△17.3	△30.0	―
(Reference) Actual Consolidated Results for the Previous Fiscal Year (Ended July 31, 2025)	186,207	10,048	10,144	6,457	126.02

* The Company conducted a 2-for-1 stock split of its common stock, effective November 1, 2025. Basic earnings per share

for the fiscal year ended July 31, 2025, has been calculated on the assumption that the stock split took effect at the beginning of the fiscal year ended July 31, 2025.

3. Reasons for the Revisions to the Financial Results Forecast

Net sales for the consolidated fiscal year ending July 31, 2026, are expected to exceed the previous forecast due to solid performance at existing stores in both the Supermarket and Food Service businesses, as well as sales contributions from four newly opened stores.

On the profit side, amid rising procurement costs for food items and other products, the Company has been carefully and gradually passing on cost increases while monitoring competitors and industry trends. As a result, the gross profit margin is expected to decline compared to the previous consolidated fiscal year, causing operating profit and ordinary profit to fall below the initial forecast.

Profit attributable to owners of parent is also expected to fall below the initial forecast due to the recognition of the extraordinary loss described in section 1 above.

The official financial results will be announced in the "Consolidated Financial Results for the Fiscal Year Ended July 31, 2026," scheduled for release on September 11, 2026.

(Note) The above forecasts are based on information currently available to the Group and certain assumptions deemed reasonable, and are not intended as a guarantee by the Group that they will be achieved. Actual results may differ significantly from these forecasts due to various factors.