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September 30, 2026

To whom it may concern,

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Notice Regarding Submission of Corrections to Previously Filed Annual Securities Reports And Other Relevant Documents, and Revisions to Past Disclosures of Consolidated Financial Results and Other Relevant Documents

Today, the Company will submit the corrections to previously filed annual securities reports and other relevant documents, and revisions to past disclosures of financial results summaries and other relevant documents. We hereby announce the details as set forth below.

1. Reasons for Corrections and Their Details

As announced in the notice dated April 27, 2026, "Notice Regarding the Establishment of Third-Party Committee and Postponing Disclosure of Financial Results for Fiscal Year Ended March 2026," and also in the notice dated June 29, 2026, "Notice Regarding Approval Application for Extension of Deadline for Submitting Annual Securities Report for Fiscal Year Ended March 31, 2026," IRISO ELECTRONICS CO., LTD. ("the Company") established a third-party committee composed of external experts and has been conducting investigations because the Company had become aware of allegations of improper payments and other misconduct at its overseas subsidiary. In addition, after that, during the course of the investigations, the third-party committee also conducted the necessary verification after identifying circumstances that suggested potential problems with accounting practices, quality control, and quality assurance.

The Company received the investigation report from the third-party committee on September 28, 2026. As a result, the investigation revealed misconduct matters including improper payment at the Company's two overseas subsidiaries, delays in closing financial processes and audits at its overseas subsidiary, early revenue recognition at its overseas subsidiaries in the fiscal year ended March 2023 and the fiscal year ended March 2024, and other improper accounting practices, as well as problems with quality control and quality assurance at the Company.

Based on these findings, the Company concluded that prior-period financial statements needed to be restated so that the improper payments, the early revenue recognition, and other accounting errors at some of the overseas subsidiaries would be accurately reflected. Therefore, we have decided to submit corrections to previously filed annual securities reports and other relevant documents, and revisions to past disclosures of financial results summaries and other relevant documents.

2. Annual Securities Reports and Consolidated Financial Results to Be Corrected

- Corrections of previously filed annual securities reports
Fiscal Year 2021 (April 1, 2021 to March 31, 2022)
Fiscal Year 2022 (April 1, 2022 to March 31, 2023)

Fiscal Year 2023 (April 1, 2023 to March 31, 2024)

Fiscal Year 2024 (April 1, 2024 to March 31, 2025)

- Corrections to Quarterly Financial Reports

Second Quarter of the Fiscal Year 2023 (July 1, 2023 to September 30, 2023)

Third Quarter of the Fiscal Year 2023 (October 1, 2023 to December 31, 2023)

- Corrections to Semi-Annual Securities Reports

FY2024 (April 1, 2024 to September 30, 2024)

FY2025 (April 1, 2025 to September 30, 2025)

- Revisions to Consolidated Financial Results and Other Relevant Documents

Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2025 (Japanese GAAP)

Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2025 (Japanese GAAP)

Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2026 (Japanese GAAP)

Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending March 31, 2026 (Japanese GAAP)

3. Impact of Corrections on Previously Released Financial Results

Period	Item	Before Correction (A)	After Correction (B)	Impact (B-A)	Change Percentage (%)
Fiscal Year Ended March 31, 2022 Full Year	Net Sales	43,863	43,856	△6	0.0
	Operating Profit	4,520	4,405	△115	△2.6
	Ordinary Profit	4,838	4,686	△151	△3.1
	Profit attributable to owners of parent	3,913	3,764	△148	△3.8
	Total Asset	73,153	72,423	△729	△1.0
	Net Asset	61,776	61,276	△500	△0.8
Fiscal Year Ended March 31, 2023 Full Year	Net Sales	52,903	52,547	△356	△0.7
	Operating Profit	6,940	6,814	△126	△1.8
	Ordinary Profit	7,661	7,560	△100	△1.3
	Profit attributable to owners of parent	5,541	5,391	△149	△2.7
	Total Asset	82,491	81,901	△590	△0.7
	Net Asset	68,019	67,555	△463	△0.7
First Quarter of Fiscal Year Fiscal Year Ended March 31, 2024	Net Sales	12,496	12,651	154	1.2
	Operating Profit	967	918	△48	△5.1
	Ordinary Profit	1,625	1,557	△67	△4.1
	Profit attributable to owners of parent	1,251	1,122	△129	△10.3
	Total Asset	86,135	85,081	△1,054	△1.2
	Net Asset	70,144	69,302	△841	△1.2
Second Quarter of Fiscal Year Fiscal Year Ended March 31, 2024	Net Sales	28,140	28,490	349	1.2
	Operating Profit	3,315	3,203	△112	△3.4
	Ordinary Profit	4,124	4,004	△119	△2.9
	Profit attributable to owners of parent	3,167	3,006	△161	△5.1
	Total Asset	91,313	90,321	△992	△1.1
	Net Asset	73,554	72,722	△831	△1.1

Period	Item	Before Correction (A)	After Correction (B)	Impact (B-A)	Change Percentage (%)
Third Quarter of Fiscal Year Fiscal Year Ended March 31, 2024	Net Sales	41,140	41,545	404	1.0
	Operating Profit	4,792	4,869	76	1.6
	Ordinary Profit	5,383	5,441	58	1.1
	Profit attributable to owners of parent	4,294	4,242	△51	△1.2
	Total Asset	91,445	90,950	△495	△0.5
	Net Asset	72,751	72,293	△457	△0.6
Fiscal Year Ended March 31, 2024 Full Year	Net Sales	55,271	55,726	455	0.8
	Operating Profit	5,936	5,957	20	0.3
	Ordinary Profit	7,189	7,085	△103	△1.4
	Profit attributable to owners of parent	5,593	5,371	△221	△4.0
	Total Asset	96,856	96,016	△840	△0.9
	Net Asset	77,016	76,215	△801	△1.0
First Quarter of Fiscal Year Fiscal Year Ended March 31, 2025	Net Sales	12,534	12,472	△62	△0.5
	Operating Profit	190	387	197	103.8
	Ordinary Profit	866	1,056	190	22.0
	Profit attributable to owners of parent	371	553	181	48.9
	Total Asset	103,145	102,380	△764	△0.7
	Net Asset	77,686	76,924	△762	△1.0
Second Quarter of Fiscal Year Fiscal Year Ended March 31, 2025	Net Sales	27,159	27,070	△89	△0.3
	Operating Profit	2,119	2,189	70	3.3
	Ordinary Profit	1,820	1,882	61	3.4
	Profit attributable to owners of parent	1,089	1,225	135	12.5
	Total Asset	95,538	95,050	△487	△0.5
	Net Asset	70,975	70,395	△580	△0.8
Third Quarter of Fiscal Year Fiscal Year Ended March 31, 2025	Net Sales	42,168	42,122	△46	△0.1
	Operating Profit	3,881	3,910	28	0.7
	Ordinary Profit	4,302	4,321	19	0.5
	Profit attributable to owners of parent	2,917	2,987	69	2.4
	Total Asset	98,632	97,748	△884	△0.9
	Net Asset	75,952	74,996	△955	△1.3
Fiscal Year Ended March 31, 2025 Full Year	Net Sales	56,332	56,244	△87	△0.2
	Operating Profit	5,307	5,469	162	3.1
	Ordinary Profit	5,504	5,587	83	1.5
	Profit attributable to owners of parent	2,662	2,730	67	2.5
	Total Asset	91,370	90,690	△680	△0.7
	Net Asset	71,196	70,474	△722	△1.0

Period	Item	Before Correction (A)	After Correction (B)	Impact (B-A)	Change Percentage (%)
First Quarter of Fiscal Year Fiscal Year Ended March 31, 2026	Net Sales	15,163	15,187	23	0.2
	Operating Profit	1,069	873	△196	△18.4
	Ordinary Profit	1,181	976	△204	△17.3
	Profit attributable to owners of parent	510	401	△109	△21.4
	Total Asset	90,882	90,164	△717	△0.8
	Net Asset	67,736	66,900	△836	△1.2
Second Quarter of Fiscal Year Fiscal Year Ended March 31, 2026	Net Sales	30,974	30,985	11	0.0
	Operating Profit	2,715	2,603	△112	△4.1
	Ordinary Profit	3,013	2,841	△172	△5.7
	Profit attributable to owners of parent	2,081	2,001	△79	△3.8
	Total Asset	90,176	89,197	△979	△1.1
	Net Asset	70,983	70,141	△841	△1.2
Third Quarter of Fiscal Year Fiscal Year Ended March 31, 2026	Net Sales	47,129	47,141	11	0.0
	Operating Profit	4,467	4,328	△138	△3.1
	Ordinary Profit	5,074	4,874	△199	△3.9
	Profit attributable to owners of parent	3,704	3,604	△99	△2.7
	Total Asset	95,881	95,136	△745	△0.8
	Net Asset	75,704	74,872	△831	△1.1