October 13, 2026

To Whom It May Concern:

Company Name:	ARCLANDS CORPORATION
Name of Representative:	Yoshifumi Sato, President (COO) (Securities Code: 9842; Tokyo Stock Exchange, Prime Market)
Contact:	Kimitoshi Ino, Director, Administration General Manager (Telephone: +81-48-610-0641)

Notice Concerning Submission of Amended Securities Reports, etc. for Prior Fiscal Years and Amendments to Financial Results Summaries, etc. for Prior Fiscal Years

Regarding the corrections to financial results of prior fiscal years announced in our "Notice Concerning Receipt and Publication of the Investigation Report of the Special Investigation Committee and the Schedule for Financial Results Announcements" dated October 2, 2026, we hereby announce that today we have submitted amendment reports for the annual securities report and semi-annual securities report to the Kanto Local Finance Bureau, and have corrected the financial results summaries, etc. of prior fiscal years, as described below.

We deeply apologize for the inconvenience and concern caused to our shareholders, investors, and all related parties.

1. Reasons for and Details of Corrections

Regarding suspected inappropriate accounting practices at our consolidated subsidiary Pets-first Holdings CO., LTD. (“PFH”), we established a Special Investigation Committee on July 3, 2026, and received and published the investigation report on October 2 of the same year.

As a result of the investigation, it was found that in the consolidated reporting package from PFH to our company, figures different from those based on the accounting system were reported, and in addition, there were failures to eliminate unrealized profits on inventories, as well as delays in recording allowance for doubtful accounts and provision for bonuses.

Based on the investigation results, after examining the impact amounts and completing necessary procedures by our accounting auditor, we have corrected the following documents. The main corrections reflect the correction of the above inappropriate accounting practices and the related corrections to consolidated accounting treatments, as well as necessary accounting adjustments, such as the reassessment of recoverability of deferred tax assets at PFH.

Furthermore, in making these corrections, we have also corrected matters that were not corrected in previously disclosed financial results because they were deemed immaterial at the time of disclosure.

2. Amendment Reports Submitted Today and Financial Results Summaries, etc. to be Corrected

(1) Amendment Report for Annual Securities Report

57th Fiscal Year (From March 1, 2025 to February 28, 2026)

(2) Amendment Report for Semi-Annual Securities Report

57th Fiscal Year Interim (From March 1, 2025 to August 31, 2025)

(3) Corrections to Financial Results Summaries, etc.

Financial Results Summary for the Second Quarter (Interim) of Fiscal Year Ending February 2026 [Japanese GAAP] (Consolidated)

Financial Results Summary for the Third Quarter of Fiscal Year Ending February 2026 [Japanese GAAP] (Consolidated)

Financial Results Summary for Fiscal Year Ending February 2026 [Japanese GAAP] (Consolidated)

3. Impact of Corrections on Consolidated Financial Results and Financial Position

The figures before and after correction and the impact amounts for major items in each period are as follows.

(Unit: millions of yen, rate of change: %)

Period	Item	Before Correction (A)	After Correction (B)	Impact Amount (B-A)	Rate of Change
Fiscal Year Ending February 2026 Interim Period	Net sales	170,752	170,933	180	0.1
	Operating profit	8,878	8,471	(407)	(4.6)
	Ordinary profit	8,760	8,414	(345)	(3.9)
	Profit attributable to owners of parent	5,680	5,380	(300)	(5.3)
	Total assets	353,683	353,503	(179)	(0.1)
	Net assets	125,975	125,675	(300)	(0.2)
Fiscal Year Ending February 2026 Third Quarter	Net sales	256,166	256,246	80	0.0
	Operating profit	11,597	10,821	(775)	(6.7)
	Ordinary profit	11,403	10,733	(669)	(5.9)
	Profit attributable to owners of parent	7,071	6,449	(621)	(8.8)
	Total assets	347,630	346,885	(744)	(0.2)
	Net assets	127,218	126,597	(621)	(0.5)
Fiscal Year Ending February 2026 Full Year	Net sales	341,141	341,051	(90)	(0.0)
	Operating profit	14,196	12,971	(1,225)	(8.6)
	Ordinary profit	13,845	12,759	(1,086)	(7.8)
	Profit attributable to owners of parent	8,088	5,953	(2,134)	(26.4)
	Total assets	346,213	343,929	(2,283)	(0.7)
	Net assets	128,357	126,171	(2,186)	(1.7)

(Note) Income statement items for the interim period and third quarter are cumulative amounts, and total assets and net assets are balances at the end of each period. Impact amount is calculated by subtracting the amount before correction from the amount after correction, and decreases are indicated with parentheses.

4. Details of Corrections

For details of the corrections, please refer to each amendment report submitted today.

The amendments to the internal control report have been separately announced today in "Notice Regarding Submission of Amendment Report for Internal Control Report of Prior Fiscal Years and Material Weaknesses in Internal Control Over Financial Reporting to be Disclosed."

End