



To whom it may concern

October 29, 2026

Listed Company Name	TACHI-S CO., LTD.
Name of Representative	Yuichiro Yamamoto, Director & President (Code 7239: Tokyo Stock Exchange Prime Market)
Contact	Atsushi Komatsu, Representative Director, Executive Managing Officer (TEL: 0428-33-1917)

(Update on Previously Disclosed Matters)
Notice Regarding Expected Recording of Extraordinary Income
(Gain on Bargain Purchase)

As announced in the “Notice Regarding Acquisition of Shares Resulting in Change in Subsidiary and Change in Specified Subsidiary” dated April 10, 2026 and the “(Update on Previously Disclosed Matters) Notice Regarding Acquisition of Shares Resulting in Change in Subsidiary and Change in Specified Subsidiary” dated August 28, 2026, TACHI-S CO., LTD. (the “Company”) has acquired all the issued and outstanding shares of TACHI-S TOYO Group Holdings Co., Ltd. (the “Target Company”) and made it a subsidiary (the “Share Acquisition”).

The Company hereby announces that, in connection with the Share Acquisition, it expects to record a gain on bargain purchase as extraordinary income in the semi-annual consolidated accounting period of FY2027/3, as detailed below.

1. Recording of Extraordinary Income (Gain on Bargain Purchase)

In the accounting treatment for the business combination related to the Share Acquisition, as a result of measuring the assets acquired and the liabilities assumed, the fair value of net assets at the time of acquisition exceeded the acquisition cost. Accordingly, the Company expects to record a gain on bargain purchase of JPY 22.9 billion as extraordinary income in the semi-annual consolidated accounting period of FY2027/3. Since the allocation of the acquisition cost has not been completed, this amount has been provisionally calculated based on the information currently available and may change in the future.

In addition, this gain on bargain purchase is a one-time accounting gain and does not involve any cash inflow.

2. Impact on Full-Year Consolidated Financial Results

The full-year consolidated financial results forecast, including other factors, is currently under assessment. The Company will promptly make an announcement should it become necessary to revise the financial results forecast.