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For Immediate Release

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Notice Regarding the Recording of an Extraordinary Loss and Differences Between the Full-Year Consolidated Earnings Forecast and Results for the Fiscal Year Ended September 2026

We announce that we have recorded an extraordinary loss in our consolidated financial statements for the fiscal year ended September 2026, as detailed below. We also announce that there are differences between the full-year consolidated earnings forecast for the fiscal year ended September 2026 (October 1, 2025, to September 30, 2026) announced on August 7, 2026 and the actual results announced today.

Details

1. Differences Between the Full-Year Consolidated Earnings Forecast and Results for the Fiscal Year Ended September 2026 (October 1, 2025–September 30, 2026)

	Net Sales (million yen)	Operating Profit (million yen)	Ordinary Profit (million yen)	Profit Attributable to Owners of Parent (million yen)	Profit per Share (yen)
Previously Announced Forecast (A)	138,000	7,500	7,650	6,000	104.05
Actual Results (B)	144,590	7,744	7,644	5,702	98.96
Change (B–A)	6,590	244	(5)	(297)	
Change (%)	4.8%	3.3%	(0.1%)	(5.0%)	
(Reference) Previous Fiscal Year Results (Fiscal Year Ended September 2025)	132,703	6,430	6,879	4,615	80.12

(Note) The Company implemented a 2-for-1 stock split effective July 1, 2026. The profit per share figures for the previous fiscal year have been adjusted to reflect this stock split.

2. Recording of an Extraordinary Loss

As stated in the "Notice Regarding Receipt and Publication of the Special Investigation Committee's Investigation Report" announced today, the Special Investigation Committee determined that a former employee who had served as the Treasurer of Sanyo Corporation of America, a consolidated subsidiary of the Company, had misappropriated the company's funds for personal use from June to September 2026. The total amount misappropriated was determined to be US$3.9 million (approximately ¥614 million, translated at the average exchange rate for the period of ¥157.50 per US dollar). In addition, during the investigation of Group companies, it was discovered that an employee of Sanyo Machinery Co., Ltd., a consolidated subsidiary of the Company, had improperly withdrawn and misappropriated cash totaling ¥61 million for personal use from 2017 to 2026. In the consolidated financial results for the fiscal year ended September 30, 2026, the Company recorded ¥618 million as extraordinary losses, comprising the full amount of ¥614 million improperly disbursed at Sanyo Corporation of America and ¥4 million of the ¥61 million improperly disbursed at Sanyo Machinery Co., Ltd.

that was attributable to the fiscal year under review.

3. Reasons for the Differences Between Full-Year Consolidated Earnings Forecasts and Actual Results

Regarding the full-year consolidated results for the fiscal year ended September 2026, net sales, operating profit, and ordinary profit were generally in line with the previously announced forecast, but profit attributable to owners of parent fell below the previously announced forecast due to factors such as the recording of the extraordinary loss described in Section 2 above.

For details of the consolidated results for the fiscal year ended September 2026, please refer to the “Consolidated Financial Statements for the Fiscal Year Ended September 30, 2026 [Japan GAAP]” released today.