November 9, 2026

Company name: Amvis Holdings, Inc.
Name of representative: Keiichi Shibahara, Representative Director and CEO
Securities code: 7071; Tokyo Stock Exchange Prime
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Notice Regarding Recording of Extraordinary Loss (Impairment Loss) and Revision of Full-Year Earnings Forecast

Amvis Holdings, Inc. (the "Company") hereby announces that it has recorded an extraordinary loss (impairment loss) in its consolidated financial results for the fiscal year ended September 30, 2026, and has revised its full-year consolidated earnings forecast for the fiscal year ended September 30, 2026, which was previously announced on November 6, 2025, as follows, based on recent performance trends.

1. Recording of Extraordinary Loss (Impairment Loss)

The Company reviewed the recoverability of fixed assets at certain Ishinkan facilities operated by the Group, based on current profitability and future business plans. As a result, for facilities where a decline in profitability was identified, the carrying amounts of the fixed assets were reduced to their recoverable amounts in accordance with the "Accounting Standard for Impairment of Fixed Assets," and an impairment loss of 2,142 million yen was recorded as an extraordinary loss.

The breakdown consists of an impairment loss of 1,636 million yen related to facilities in the West Japan area and an impairment loss of 506 million yen related to facilities in the East Japan area.

There is no new cash outflow associated with the recording of this impairment loss.

2. Revision of Full-Year Consolidated Earnings Forecast

(1) Revision of consolidated earnings forecast for the fiscal year ended September 30, 2026 (October 1, 2025 – September 30, 2026)

	Net Sales	EBITDA	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Earnings per Share
Previous forecast (A)	million yen 51,700	million yen 7,100	million yen 3,800	million yen 3,300	million yen 2,100	yen 21.53
Revised forecast (B)	50,000	7,450	4,000	4,000	1,250	12.77
Change (B-A)	(1,700)	350	200	700	(850)	-
Change (%)	(3.3%)	4.9%	5.3%	21.2%	(40.5%)	-
(Reference) Results for the previous fiscal year (Fiscal year ended September 30, 2025)	49,174	8,966	6,162	6,343	3,660	37.52

(2) Reason for the revision

Regarding the consolidated financial results for the fiscal year ended September 30, 2026, net sales are expected to be broadly in line with the previous forecast. Operating profit and ordinary profit are expected to exceed the previous forecast, partly due to the expansion of the Comprehensive Medical Support Business beyond initial expectations.

On the other hand, due to the recording of an impairment loss of 2,142 million yen as an extraordinary loss, as described in Section 1 above, profit attributable to owners of parent is expected to fall below the previous forecast.

Based on the above, the Company has revised its full-year consolidated earnings forecast for the fiscal year ended September 30, 2026, as shown above.

3. Relationship with Extraordinary Income from the Share Transfer and Future Outlook

The aforementioned impairment loss of 1,636 million yen related to the West Japan area pertains to facilities included in the business subject to the transfer of shares of the two subsidiaries announced on September 28, 2026.

While this impairment loss was recorded in the fiscal year ended September 30, 2026, the gain on sale of shares of subsidiaries and associates with this share transfer is expected to be recorded in the first quarter of the fiscal year ending September 30, 2027, when the transfer is executed. The decrease in the book value resulting from this impairment will be a factor increasing the gain on the transfer of the shares.

The estimated gain on sale described in the "(Progress of Disclosure) Notice Regarding Expected Recording of Extraordinary Income from Transfer of Subsidiary Shares" released today was calculated taking into account the impairment loss recognized in the fiscal year ended September 30, 2026. Note that this gain on sale is not included in the earnings forecast for the fiscal year ended September 30, 2026, which is being revised at this time.

The consolidated earnings forecast for the fiscal year ending September 30, 2027, which includes the impact of recording extraordinary income from this share transfer and the exclusion of the target business from consolidation, is scheduled to be announced at the time of the financial results announcement on November 13, 2026.

(Note) The above earnings forecasts are based on information currently available to the Company and certain assumptions deemed reasonable, and actual results may differ from the forecast figures due to various factors.