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November 13, 2025

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Notice: Postponement of Q2 (Interim) Financial Results Announcement and Application for Extension of Semi-Annual Report Submission Deadline (FY3/2026)

We announced in our “Notice Regarding Change in Expected Completion Date of Special Committee’s Investigation and Appointment of an Additional Member” dated October 29, 2025, that we would change the expected completion date of the investigation and activities by the “Special Committee on Preventing Recurrence of Fictitious Orders, etc.” (the “Special Committee”) from late October 2025 to late November 2025, and have since been examining the necessity of postponing the announcement of the financial results for the second quarter (interim) of the fiscal year ending March 2026. However, we have concluded that we are unable to finalize the figures for the Interim Consolidated Financial Statements before the completion of the Special Committee’s investigation. Consequently, we will not be able to submit the 80th Fiscal Period (ending March 2026) Semi-Annual Report by the submission deadline stipulated in Article 24-5, Paragraph 1 of the Financial Instruments and Exchange Act. Accordingly, at the meeting of the Board of Directors held today, we resolved to postpone the announcement of the financial results and to submit an application to the Kanto Local Finance Bureau for approval regarding the extension of the filing deadline for the Semi-Annual Report, pursuant to Article 18-2, Paragraph 1 of the Cabinet Office Ordinance on Disclosure of Corporate Information, etc. We hereby announce the details below, as the application for the extension approval was submitted to the Kanto Local Finance Bureau today.

1. Semi-Annual Report Subject to the Extension

The 80th Fiscal Period (ending March 2026) Semi-Annual Report
(From April 1, 2025 to March 31, 2026)

2. Original Submission Deadline

November 14, 2025

3. Submission Deadline upon Approval of Extension

January 13, 2026

4. Reason for Extension of the Filing Deadline

As disclosed in the "Notice Regarding Fictitious Orders, etc. by the Company's Employees" dated February 7, 2025, it was discovered that multiple employees of the Company had placed inflated or fictitious orders with a specific construction materials vendor ("the Incident").

Taking the Incident seriously, we determined that it was necessary to conduct an objective and transparent investigation into the Incident, clarify its causes, and receive recommendations for recurrence prevention measures. Accordingly, at the Board of Directors meeting held on January 27, 2025, we resolved to establish an Internal Investigation Committee comprising two external experts who have no conflict of interest with the Company (one attorney-at-law and one certified public accountant) and an Outside Director who is an Audit and Supervisory Committee Member (an attorney-at-law).

Furthermore, as disclosed in the "Notice Regarding Receipt of the Investigation Report from the Internal Investigation Committee and Measures to Prevent Recurrence" dated March 31, 2025, the investigation by the Internal Investigation Committee identified inappropriate transactions by the Company's employees. Based on the findings of the investigation, we formulated a Detailed Action Plan for Recurrence Prevention and have been implementing various measures, as published on our corporate website in the "Notice Regarding Detailed Action Plan for Recurrence Prevention" dated May 9, 2025.

However, we received comments from some of our shareholders pointing out that the Investigation Report from the Internal Investigation Committee was insufficient in terms of both identifying the causes of the Incident and proposing effective measures to prevent recurrence, as well as various opinions from institutional investors through our shareholder relations (SR) activities. Taking these comments and opinions seriously, and from the perspective that we must avoid raising even the slightest doubt about our commitment to addressing the Incident, we resolved to establish the Special Committee composed of external experts who have no conflict of interest in our company or specific major shareholders, as disclosed in the "Notice Regarding the Establishment of Special Committee" dated August 6, 2025.

The Special Committee was initially expected to complete its investigation and activities in late October 2025. However, as disclosed in the "Notice Regarding Change in Expected Completion Date of the Special Committee's Investigation and Appointment of an Additional Member" dated October 29, 2025, we received a report from the Special Committee stating that, due to the emergence of new matters requiring further investigation and verification during the course of its investigation, it would be impossible to complete the investigation and activities by the initial target of late October 2025.

For this reason, we have changed the expected completion date of the Special Committee's investigation and activities to late November 2025, in addition to appointing an additional member to the Special Committee.

Based on the results of the Special Committee's investigation, we need to evaluate the impact on the Interim Consolidated Financial Statements for the fiscal year ending March 2026, finalize the financial results, and undergo interim review procedures and additional audit procedures by our accounting auditor, KPMG AZSA LLC. At present, as the Special Committee's investigation is not yet complete, we are unable to finalize the figures for the Interim Consolidated Financial Statements. Accordingly, we have determined that we will not be able to obtain the interim review report from the said audit firm by the original submission deadline, and thus decided to apply for an extension of the Semi-Annual Report submission deadline and submitted the application for approval regarding the extension.

5. Schedule

Should the application for the extension of the filing deadline be approved, we will make the disclosure immediately.

The Summary of Financial Results for the second quarter (interim) of the fiscal year ending March 2026 will also be announced by January 13, 2026, which is the same as the extended submission deadline for the Semi-Annual Report if approval is granted.

Furthermore, the investigation report from the Special Committee is scheduled to be received in late November 2025, and we will make an announcement promptly after its receipt.

We sincerely apologize for the concern and inconvenience this matter has caused to our shareholders, business partners, and other stakeholders, and we respectfully ask for your continued understanding and support.