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August 25, 2025

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President
(Securities code: 2594; Tokyo Stock
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Notice Concerning Submission of Amendment Report Pertaining to Securities Report from Prior Fiscal Years and Reamendment to Financial Results for Prior Fiscal Years

On August 25, 2025, KEY COFFEE INC (the “Company”) hereby announces that the Company submitted an amendment report pertaining to a securities report to the Director-General of the Kanto Local Finance Bureau and also made an amendment to its financial statements as described below.

We sincerely apologize for the significant inconvenience and concern caused to shareholders, investors, and other stakeholders.

1. Background and reason for amendments

As stated in “Notice Concerning Disclosure of Financial Results for the Three Months Ended June 30, 2025 Exceeding 45 Days after 1st Quarter End” dated August 8, 2025, the Company has decided to postpone the disclosure of its financial results for the three months ended June 30, 2025, due to the impact of certain issues on the Company’s financial-related data that arose in conjunction with the introduction of a new core system by the Company in January 2025.

Furthermore, it was found that the said issues had impact on the accounting treatment for prior fiscal years, and after consultation with the audit firm, we have determined that it is necessary to make amendments to our consolidated financial statements and other information in the already submitted securities report. Accordingly, we have submitted them to the Director-General of the Kanto Local Finance Bureau today, and determined to amend the Financial Results again.

The financial results for the first three months ended June 30, 2025, are not impacted as a result of applying the effects of the amendment retroactively to prior fiscal years.

2. Areas to be amended

(1) Securities reports (amendment)

73rd term (April 1, 2024 to March 31, 2025)

(2) Financial statements (reamendment)

Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 [Japanese GAAP] (April 1, 2024 to March 31, 2025)

3. Impact of amendments on the consolidated financial results for prior fiscal years

The impact of the current amendments on the consolidated financial results for prior fiscal years is as follows:

(Unit: Millions of yen)

Period	Item	Pre-amendment (A)	Post-amendment (B)	Impact (B-A)	Rate of increase/decrease (%)
73rd term (fiscal year ended March 31, 2025)	Consolidated net sales	77,783	-	-	-
	Consolidated operating profit	607	486	(120)	(19.8)%
	Consolidated ordinary profit	757	636	(120)	(15.9)%
	Profit attributable to owners of parent	342	214	(128)	(37.4)%
	Total assets	58,364	58,235	(128)	(0.2)%
	Net assets	31,087	30,958	(128)	(0.4)%

(Reference) Impact of amendments on non-consolidated financial results for prior fiscal years

(Unit: Millions of yen)

Period	Item	Pre-amendment (A)	Post-amendment (B)	Impact (B-A)	Rate of increase/decrease (%)
73rd term (fiscal year ended March 31, 2025)	Net sales	70,587	-	-	-
	Operating profit	331	211	(120)	(36.3)%
	Ordinary profit	412	292	(120)	(29.2)%
	Profit (loss)	115	(13)	(128)	-
	Total assets	54,928	54,800	(128)	(0.2)%
	Net assets	28,713	28,585	(128)	(0.4)%

4. Impact on the Announcement of the Consolidated Financial Results of the Three Months Ended June 30, 2025 and Future Outlook

We are currently preparing our consolidated financial results for the three months ended June 30, 2025 [Japanese GAAP]. These results will reflect the finalized impact of the amendments. As disclosed on August 8, 2025, we expect to announce the financial results for the said period no later than September 5, 2025, but we will be sure to announce the figures as soon as they are finalized.