July 23, 2026

Company name:	YOKOREI Co., Ltd.
Name of representative:	Kenji Furuse, President and Representative Director (Securities code: 2874, Tokyo Stock Exchange Prime Market)
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Announcement Regarding the Recording of Extraordinary Losses (Impairment Losses on Non-current Assets)

YOKOREI Co., Ltd. (the "Company"), hereby announces that, in connection with its consolidated financial results for the third quarter of the fiscal year ending September 30, 2026, the Board of Directors resolved, at a meeting held on July 23, 2026, to recognize impairment losses, and accordingly the Company expects to record extraordinary losses.

1. Details of Extraordinary Losses

   As part of the Company's strategy to expand its marine product export business, we constructed the Kesennuma Sorting Spot (Kesennuma-shi, Miyagi Prefecture) in July 2021. However, due to changes in the external environment, such as a decrease in fish catches resulting from recent climate change, our business performance has fallen short of initial projections. In light of these circumstances, the Company has revised its earnings forecast for this facility and expects to record impairment losses of approximately 2,200 million yen as extraordinary losses.

2. Impact on Business Performance

   The Company is currently evaluating the impact of the above extraordinary losses on its full-year financial results for the fiscal year ending September 30, 2026, taking into account future performance trends and other factors. Should it become necessary to revise our earnings forecast, we will promptly disclose such information.