September 24, 2026

Company name: YOKOREI Co., Ltd.
Name of representative: Kenji Furuse,
President and Representative Director
(Securities code: 2874, Tokyo Stock Exchange Prime Market)
Inquiries: Hiroshi Okada,
Director, Public Relations and Investor Relations
Telephone: +81-45-210-0011

Announcement Regarding Transfer of Receivables and Shares and Recording of Extraordinary Gains and Losses

YOKOREI Co., Ltd. (the "Company"), hereby announces that the Board of Directors resolved at a meeting held on September 24, 2026, to transfer the receivables from and shares of overseas business partners held by the Company (the "Transfer"), as described below.

1. Reason for the Transfer

   As announced in the timely disclosure "Announcement Regarding Submission of the Amendment Report of the Securities Report for the Previous Fiscal Years and Correction of the Financial Results for the Previous Fiscal Years" dated January 6, 2025, the Company recorded extraordinary losses including provision for doubtful accounts in connection with receivables, etc. from its overseas business partners shown in 2 (1) below (the "Debtors"). The Company has recovered a portion of the receivables through negotiations and other means. However, given the Debtors' financial position and business environment, uncertainty remains regarding the recovery of the outstanding receivables. Taking into account this uncertainty, the burden associated with future collection efforts, and financial considerations, the Company decided to implement the Transfer.

2. Overview of the receivables and shares subject to the Transfer and the transfer agreements to be concluded
   (1) Debtors of the subject receivables: Oceano Corporation S.A. and two of its group companies
   (2) Subject receivables and shares: Accounts receivable, etc. from the Debtors and preferred shares of Oceano Corporation S.A.

(3) Name of the transferee (counterparty of the agreement): Ignacio Tirado Melgar
Address: Ca. Jose Leon Barandiaran 168, La Planicie, La Molina, Lima, Peru
* There is no business relationship between Mr. Tirado and the Company, nor is he a related party of the Company.

(4) Title of the agreement: Receivables Transfer Agreement and Share Transfer Agreement

(5) Type of transfer: True sale involving transfer of ownership

(6) Transfer price: Not disclosed due to confidentiality obligations to the transferee.

(7) Extinguishment of guarantee liability: Simultaneously with the Transfer, the Company's guarantee liability related to the Debtors' borrowings (amount: approximately 4.5 billion yen) will be extinguished as a result of the extinguishment of the principal obligations.

(8) Date of execution of the transfer agreement for the Transfer: September 24, 2026

(9) Date of closing of the Transfer: September 28, 2026 (scheduled)

3. Impact on the financial results

The Transfer is expected to result in a gain on reversal of provision for guarantee losses of approximately 4.5 billion yen, a gain on sale of investment securities of approximately 600 million yen, and bad debt losses of approximately 2.4 billion yen.

The above extraordinary gains and losses are not reflected in the currently announced consolidated financial forecasts for the fiscal year ending September 2026. The Company is currently assessing their impact, taking into account the progress of financial results in the fourth quarter and other factors affecting financial results. If a revision to the financial forecasts becomes necessary, the Company will promptly make an announcement.