

FOR IMMEDIATE RELEASE

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 Stock Listing: Tokyo Stock Exchange, Standard Section
 Stock Code: 3010
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Difference from Previous Fiscal Year Earnings

Polaris Holdings Co., Ltd. (hereinafter the “Polaris” or the “Company”) announced today that there has been difference between the non-consolidated earnings for the fiscal year ended 2025 and the earnings from previous fiscal year.

1. Difference from the Non-Consolidated Earnings

| (Uni: JPY Million) | Net Sales | Operating Profit | Ordinary Profit | Net Profit |
|-----------------------------------|-----------|------------------|-----------------|------------|
| Previous Fiscal Year Earnings (A) | 3,298 | 2,598 | 2,687 | 3,776 |
| Current Fiscal Year Earnings (B) | 2,315 | 1,442 | 1,350 | 2,082 |
| Change (B-A) | △982 | △1,156 | △1,337 | △1,694 |
| Rate of Change | △29.8% | △44.5% | △49.8% | △44.9% |

2. Reasons for the Exceedance

The difference between net sales and each profit is primarily attributable to the recognition of a distribution gain of JPY 728 million from the sale of the hotel property of KOKO HOTEL Tsukiji Ginza, in which we had invested as a limited partner, during the current period. In the previous period, this was primarily due to the recognition of a distribution gain of JPY 2,165 million from the sale of the hotel properties of Best Western Plus Fukuoka Tenjin Minami and Fino Hotel Sapporo Odori.

NOTE: This is an English translation summary of the Company’s announcement in Japanese. No assurances or warranties are given for completeness or accuracy of this English translation summary.