

Summary of Consolidated Financial Results
for the Second Quarter of the Fiscal Year Ending June 30, 2026
(Six Months Ended December 31, 2025)

[Japanese GAAP]

| | | | |
|---|---|--------------------------|---|
| Company name: | istyle Inc. | Stock exchange listings: | Prime Market of the TSE |
| Securities code: | 3660 | URL: | https://www.istyle.co.jp/ |
| Representative: | Tetsuro Yoshimatsu, Representative Director, Chairperson, CEO | | |
| Contact: | Kei Sugawara, Director, Vice Chairperson, CFO | Tel: | +81-3-6161-3660 |
| Scheduled date of filing Semi-annual Report: | February 12, 2026 | | |
| Scheduled date of dividend payment: | - | | |
| Preparation of supplementary materials for financial results: | Yes | | |
| Schedule of financial results briefing session: | Yes (For analysts and institutional investors) | | |

(All amounts are rounded off to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended December 31, 2025 (July 1, 2025 – December 31, 2025)

(1) Consolidated results of operations (Percentages represent year-on-year changes)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of the parent company | |
|------------------------------------|-------------|------|------------------|------|-----------------|------|---|-------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % |
| Six months ended December 31, 2025 | 40,089 | 21.2 | 1,839 | 23.0 | 1,868 | 17.7 | 1,211 | 10.1 |
| Six months ended December 31, 2024 | 33,072 | 22.0 | 1,495 | 75.8 | 1,588 | 96.4 | 1,100 | 128.5 |

Note: Comprehensive income (million yen) Six months ended December 31, 2025: 1,335 million yen (43.7%)
Six months ended December 31, 2024: 929 million yen (90.3%)

| | Earnings per share | Diluted earnings per share |
|------------------------------------|--------------------|----------------------------|
| | Yen | Yen |
| Six months ended December 31, 2025 | 12.60 | 9.83 |
| Six months ended December 31, 2024 | 13.97 | 9.39 |

(2) Consolidated financial position

| | Total assets | Net assets | Equity ratio |
|-------------------------|--------------|-------------|--------------|
| | Million yen | Million yen | % |
| As of December 31, 2025 | 40,648 | 21,773 | 50.9 |
| As of June 30, 2025 | 34,601 | 17,007 | 46.0 |

Reference: Total equity As of December 31, 2025: 20,672 million yen
As of June 30, 2025: 15,900 million yen

2. Dividends

| | Dividend per share | | | | |
|--|--------------------|----------------|-------------------|-----------------|-------|
| | First quarter-end | First half-end | Third quarter-end | Fiscal year-end | Total |
| | Yen | Yen | Yen | Yen | Yen |
| Fiscal year ended June 30, 2025 | - | 0.00 | - | 1.00 | 1.00 |
| Fiscal year ending June 30, 2026 | - | 0.00 | | | |
| Fiscal year ending June 30, 2026 (forecasts) | | | - | 1.00 | 1.00 |

Note: Revisions to most recently announced dividend forecast: None

3. Consolidated Operating Results Forecast for the Fiscal Year Ending June 30, 2026 (July 1, 2025 – June 30, 2026)

(Percentages represent year-on-year changes)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of the parent company | | Earnings per share |
|-----------|-------------|------|------------------|------|-----------------|------|---|------|--------------------|
| | Million yen | % | Million yen | % | Million yen | % | Million yen | % | Yen |
| Full year | 83,000 | 20.7 | 3,800 | 20.1 | 3,800 | 14.8 | 2,650 | 13.9 | 27.04 |

Note: Revisions to the most recently announced operating results forecast: None

*** Notes**

(1) Significant changes in scope of consolidation during the period: None

(2) Application of special accounting methods for presenting semi-annual consolidated financial statements: None

(3) Changes in accounting policies and accounting-based estimates, and restatements

| | |
|---|------|
| 1) Changes in accounting policies due to revisions in accounting standards, others: | None |
| 2) Changes in accounting policies other than 1) above: | None |
| 3) Changes in accounting-based estimates: | None |
| 4) Restatements: | None |

(4) Number of shares outstanding (common shares)

1) Number of shares issued (including treasury shares) at end of period

As of December 31, 2025: 102,496,967 shares

As of June 30, 2025: 91,754,577 shares

2) Number of treasury shares at end of period

As of December 31, 2025: 2,632,769 shares

As of June 30, 2025: 2,693,618 shares

3) Average number of shares outstanding during the period

Six months ended December 31, 2025: 96,164,713 shares

Six months ended December 31, 2024: 78,769,979 shares

* The current semi-annual summary report is not subject to the review procedures by certified public accountants or auditing corporations.

* Cautionary statement with respect to forecasts and other matters:

Operating results forecasts and other forward-looking statements in this report are based on assumptions judged to be valid and information available to the Company at the time of the preparation of this report. Actual performance may differ significantly from these forecasts for a number of reasons. For the assumptions underlying the forecasts herein and other notices on the use of operating results forecasts, please refer to *1. Operating Results and Financial Position (3) Consolidated Operating Results Forecast and Information about Future Predictions* on page 4 of the accompanying materials. Earnings per share in the consolidated operating results forecast is calculated taking into account the effect of the exercise of share acquisition rights until the end of January 2026.

* *This financial report is solely a translation of the original Japanese "Kessan Tanshin" document, which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.*

Accompanying Materials – Contents

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1. Operating Results and Financial Position

(1) Analysis of Operating Results

In accordance with the Medium-term Business Plan announced in August 2024, the Group aims to achieve consolidated net sales of 100 billion yen and consolidated operating profit of 8 billion yen, which are the medium-term business goals, by increasing points of contact with users and data through the expansion of the Retail segment (e-commerce and retail stores), and monetizing those in the Marketing Solution segment (BtoB services).

For the fiscal year ending June 30, 2026, marking the second fiscal year of the Medium-term Business Plan, the Group positions it as the “Year of Strategic Investments,” aiming for a leap into the next phase of growth.

The Group will strive to expand net sales, which serve as a source of future operating profit, through the flagship store in Hong Kong, @cosme HONG KONG (opened on December 5, 2025), in the Global segment, in addition to the overall organic growth of businesses in Japan.

Aiming for medium- to long-term growth, investment in new businesses will be increased, in addition to strengthening recruitment efforts and system investments in each segment. In the Marketing Solution segment, the Group will focus on hiring consultants in order to make data consulting that leverages our unique data a core source of new revenue.

For the fiscal year ending June 30, 2026, the Group plans to increase operating profit by 20.1% year-on-year, with the operating profit margin expected to remain at the same level as in the previous fiscal year associated with the aforementioned upfront investments. Positioning this fiscal year as a preparatory period for growth from the next fiscal year onward, the Group aims to enhance corporate value over the medium to long term by strengthening the strategic business foundation and expanding investment with a view to future growth.

The consolidated operating performance for the Six months ended December 31, 2025 was as follows.

Net sales increased 21.2% year-on-year, driven by the Marketing Solution segment and Retail segment in Japan.

Operating profit increased 23.0%, as the Marketing Solution segment and Retail segment contributed to profit growth as well as to the higher net sales, despite the recording of the pre-opening expenses for the flagship store in Hong Kong and the expenses for the large-scale event, *Tokyo Beauty Week*, held for the first time in the fiscal year under review.

As a result, the consolidated operating performance for the Six months ended December 31, 2025 was as follows:

| | |
|--|--|
| Net sales: | 40,089 million yen (33,072 million yen in the previous fiscal year; 21.2% year-on-year increase) |
| Operating profit: | 1,839 million yen (1,495 million yen in the previous fiscal year; 23.0% year-on-year increase) |
| Ordinary profit: | 1,868 million yen (1,588 million yen in the previous fiscal year; 17.7% year-on-year increase) |
| Profit before income taxes: | 1,868 million yen (1,584 million yen in the previous fiscal year; 17.9% year-on-year increase) |
| Profit attributable to owners of the parent company: | 1,211 million yen (1,100 million yen in the previous fiscal year; 10.1% year-on-year increase) |

1) Marketing Solution segment

The Marketing Solution segment consists of various services based on the cosmetics and beauty portal site @cosme, including advertising solutions for cosmetics brands and data-driven solutions.

Net sales increased 28.9% year-on-year due to the recording of net sales for the large-scale event, *Tokyo Beauty Week*, in addition to the increased transaction volume with major and new mid-sized brands, against a backdrop of the successful sales promotion measures utilizing e-commerce and retail stores associated with the expansion of sales volume in the Retail segment.

Operating profit increased 24.4% due to the contribution made to efficient profit expansion by a business model with a high marginal profit ratio, despite the recording of the expenses for the aforementioned *Tokyo Beauty Week*.

As a result, segment operating performance for the consolidated Six months ended December 31, 2025 was as follows:

| | |
|-------------------|--|
| Net sales: | 6,048 million yen (4,691 million yen in the previous fiscal year; 28.9% year-on-year increase) |
| Operating profit: | 1,769 million yen (1,423 million yen in the previous fiscal year; 24.4% year-on-year increase) |

2) Retail segment

The Retail segment consists mainly of retail services in Japan, including the operation of the domestic cosmetics e-commerce site @cosme SHOPPING and operations of @cosme STORE cosmetics specialty shops.

Net sales for e-commerce rose 24.1% year-on-year due to the continued acquisition of new customers through platform collaborations and the success of the sales event, @cosme BEAUTY DAY, in December. Net sales for retail stores rose 18.9% due to the growth of existing stores, in addition to the contribution of new stores, including @cosme NAGOYA. As a result, net sales increased 20.7% year-on-year in the segment overall.

Operating profit increased 27.6% due to the contribution of the increased net sales, despite the recording of promotional costs associated with the aforementioned sales event.

As a result, segment operating performance for the consolidated Six months ended December 31, 2025 was as follows:

| | |
|-------------------|--|
| Net sales: | 30,826 million yen (25,533 million yen in the previous fiscal year; 20.7% year-on-year increase) |
| Operating profit: | 1,664 million yen (1,304 million yen in the previous fiscal year; 27.6% year-on-year increase) |

3) Global segment

The Global segment consists of business operations outside of Japan, such as e-commerce and wholesale and retail stores, as well as media and other services.

Net sales increased 18.3% year-on-year in the segment overall due to the contribution of net sales from the opening of the flagship store in Hong Kong over approximately one month, in addition to a recovery in the China cross-border e-commerce business.

Operating profit expanded deficit year-on-year due to the recording of 251 million yen in opening-related expenses for the flagship store in Hong Kong, but returned to profitability of 3 million yen excluding the aforementioned expenses.

As a result, segment operating performance for the consolidated Six months ended December 31, 2025 was as follows:

| | |
|-----------------|--|
| Net sales: | 2,431 million yen (2,056 million yen in the previous fiscal year; 18.3% year-on-year increase) |
| Operating loss: | 248 million yen (23 million yen loss in the previous fiscal year) |

4) Others

The Others segment consists of a temporary staffing agency for beauty consultants, BtoC subscription services, and investment and consulting projects for companies in various stages of development, including new startups.

Net sales declined 1.0% year-on-year, following the effect of the termination of BLOOMBOX, one of the BtoC subscription services, in December 2024.

Operating profit declined 63.2% year-on-year due to the upfront expenses for the Supplement segment launched in July 2025, in addition to the aforementioned termination of BLOOMBOX in the previous fiscal year.

As a result, segment operating performance for the consolidated Six months ended December 31, 2025 was as follows:

| | |
|-------------------|---|
| Net sales: | 784 million yen (792 million yen in the previous fiscal year; 1.0% year-on-year decrease) |
| Operating profit: | 47 million yen (127 million yen in the previous fiscal year; 63.2% year-on-year decrease) |

(2) Consolidated Financial Position

(Assets)

Total assets as of December 31, 2025 amounted to 40,648 million yen, an increase of 6,047 million yen compared with the end of the previous consolidated fiscal year.

Current assets as of December 31, 2025 amounted to 26,021 million yen, an increase of 4,980 million yen compared with the end of the previous consolidated fiscal year. This result was mainly due to a 1,940 million yen increase in cash and deposits, a 1,307 million yen increase in notes and accounts receivable – trade and contract assets, and a 1,604 million yen increase in merchandise.

Non-current assets as of December 31, 2025 amounted to 14,627 million yen, an increase of 1,067 million yen compared with the end of the previous consolidated fiscal year. This result was mainly due to an increase of 678 million yen in tangible assets and an increase of 638 million yen in software.

(Liabilities)

Total liabilities as of December 31, 2025 amounted to 18,875 million yen, an increase of 1,281 million yen compared with the end of the previous consolidated fiscal year.

Current liabilities as of December 31, 2025 amounted to 13,608 million yen, an increase of 916 million yen compared with the end of the previous consolidated fiscal year. This result was mainly due to an increase of 1,749 million yen in notes and accounts payable - trade, an increase of 401 million yen in the current portion of long-term borrowings, and an increase of 129 million yen in income taxes payable offset in part by a decrease of 1,500 million yen in the current portion of convertible-bond-type bonds with share acquisition rights.

Non-current liabilities as of December 31, 2025, amounted to 5,268 million yen, an increase of 365 million yen compared with the end of the previous consolidated fiscal year. This result was mainly due to an increase of 171 million yen in long-term borrowings.

(Net Assets)

Net assets as of December 31, 2025, amounted to 21,773 million yen, an increase of 4,766 million yen compared with the end of the previous consolidated fiscal year. This was mainly due to an increase of 1,764 million yen in capital stock, an increase of 1,765 million yen in capital surplus, and an increase of 1,122 million yen in retained earnings.

(3) Consolidated Operating Results Forecast and Information about Future Predictions

We have made no changes to the consolidated operating results forecast for the full year ending June 30, 2026, as announced in the summary report published on August 12, 2025.

2. Consolidated Financial Statements and Relevant Notes

(1) Consolidated Balance Sheets

(Millions of yen)

| | As of June 30, 2025 | As of December 31, 2025 |
|--|---------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Cash and deposits | 7,224 | 9,164 |
| Notes and accounts receivable – trade, and contract assets | 5,535 | 6,842 |
| Merchandise | 6,415 | 8,019 |
| Operational investment securities | 964 | 1,034 |
| Other | 913 | 971 |
| Allowance for doubtful receivables | (11) | (9) |
| Total current assets | 21,041 | 26,021 |
| Non-current assets | | |
| Tangible assets | 3,589 | 4,267 |
| Intangible assets | | |
| Goodwill | 937 | 879 |
| Software | 1,912 | 2,550 |
| Other | 781 | 574 |
| Total intangible assets | 3,630 | 4,003 |
| Investments and other assets | | |
| Investment securities | 3,511 | 3,425 |
| Lease and guarantee deposits | 1,907 | 1,960 |
| Other | 925 | 973 |
| Total investments and other assets | 6,342 | 6,358 |
| Total non-current assets | 13,560 | 14,627 |
| Total assets | 34,601 | 40,648 |

(Millions of yen)

| | As of June 30, 2025 | As of December 31, 2025 |
|--|---------------------|-------------------------|
| Liabilities | | |
| Current liabilities | | |
| Notes and accounts payable - trade | 3,409 | 5,159 |
| Short-term borrowings | 1,000 | 900 |
| Current portion of long-term borrowings | 1,198 | 1,599 |
| Current portion of convertible-bond-type bonds with share acquisition rights | 1,500 | — |
| Income taxes payable | 626 | 755 |
| Provision for bonuses | 453 | 531 |
| Other | 4,505 | 4,664 |
| Total current liabilities | 12,692 | 13,608 |
| Non-current liabilities | | |
| Long-term borrowings | 3,857 | 4,028 |
| Other | 1,045 | 1,239 |
| Total non-current liabilities | 4,902 | 5,268 |
| Total liabilities | 17,594 | 18,875 |
| Net assets | | |
| Shareholders' equity | | |
| Capital stock | 7,179 | 8,944 |
| Capital surplus | 2,314 | 4,079 |
| Retained earnings | 5,645 | 6,767 |
| Treasury share | (280) | (273) |
| Total shareholders' equity | 14,858 | 19,516 |
| Accumulated other comprehensive income | | |
| Net unrealized gain on available-for-sale securities | (67) | (73) |
| Foreign currency translation adjustments | 1,109 | 1,229 |
| Total accumulated other comprehensive income | 1,043 | 1,156 |
| Subscription rights to shares | 955 | 969 |
| Non-controlling interests | 151 | 131 |
| Total net assets | 17,007 | 21,773 |
| Total liabilities and net assets | 34,601 | 40,648 |

(2) Consolidated Statements of Income and Comprehensive Income**Consolidated Statements of Income****Consolidated Six months ended December 31, 2025**

(Millions of yen)

| | Six months ended December 31, 2024 | Six months ended December 31, 2025 |
|---|---------------------------------------|---------------------------------------|
| Net sales | 33,072 | 40,089 |
| Cost of sales | 18,759 | 23,260 |
| Gross profit | 14,312 | 16,829 |
| Selling, general and administrative expenses | 12,817 | 14,990 |
| Operating profit | 1,495 | 1,839 |
| Non-operating income | | |
| Interest income | 3 | 8 |
| Dividend income | 3 | 3 |
| Foreign exchange gains | 12 | 25 |
| Equity in gains of affiliates | 70 | 27 |
| Gain on investments in partnership | 3 | 0 |
| Other | 30 | 26 |
| Total non-operating income | 122 | 90 |
| Non-operating expenses | | |
| Interest expenses | 27 | 35 |
| Share issuance costs | — | 23 |
| Loss on investments in partnership | 1 | 0 |
| Other | 1 | 3 |
| Total non-operating expenses | 30 | 60 |
| Ordinary profit | 1,588 | 1,868 |
| Extraordinary income | | |
| Gain on reversal of share acquisition rights | 0 | 0 |
| Total extraordinary income | 0 | 0 |
| Extraordinary loss | | |
| Loss on retirement of non-current assets | 3 | 1 |
| Total extraordinary loss | 3 | 1 |
| Profit before income taxes | 1,584 | 1,868 |
| Income taxes | 475 | 647 |
| Profit | 1,109 | 1,221 |
| Profit attributable to non-controlling interests | 9 | 9 |
| Profit attributable to owners of the parent company | 1,100 | 1,211 |

Consolidated Statements of Comprehensive Income

(Millions of yen)

| | Six months ended December 31, 2024 | Six months ended December 31, 2025 |
|--|---------------------------------------|---------------------------------------|
| Profit | 1,109 | 1,221 |
| Other comprehensive income | | |
| Net unrealized gain on available-for-sale securities | (42) | 25 |
| Foreign currency translation adjustments | (29) | (32) |
| Share of other comprehensive income of entities accounted for using equity method | (110) | 120 |
| Total other comprehensive income | (181) | 114 |
| Comprehensive income | 929 | 1,335 |
| Comprehensive income (loss) attributable to | | |
| Owners of the parent | 923 | 1,325 |
| Non-controlling interests | 6 | 10 |

(3) Notes on Consolidated Financial Statements

(Notes on the Going-Concern Assumption)

Not applicable.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

Previous semi-annual period (from July 1, 2024 to December 31, 2024)

In accordance with a resolution at the Board of Directors meeting held on August 20, 2024, the Company reduced the capital reserve by 2,811 million yen and transferred said amount to other capital surplus on the same date, pursuant to Article 448, Paragraph 1 of the Companies Act. Furthermore, the Company reduced other capital surplus by 2,811 million yen and transferred said amount to retained earnings brought forward on the same date to compensate for the deficit, pursuant to Article 452 of the Companies Act.

As a result of this deficit compensation, capital surplus and retained earnings amounted to 853 million yen and 4,418 million yen, respectively, as of December 31, 2024.

Current semi-annual period (from July 1, 2025 to December 31, 2025)

The 9th and 26th series of share acquisition rights were exercised during the Six months ended December 31, 2025, resulting in respective 1,014 million yen increases in capital stock and capital surplus. Furthermore, the 2nd series of unsecured convertible-bond-type bonds with share acquisition rights were exercised during the Six months ended December 31, 2025, resulting in respective 750 million yen increases in capital stock and capital surplus.

As a result, capital stock and capital surplus amounted to 8,944 million yen and 4,079 million yen, respectively, as of December 31, 2025.

(Notes on Segment Information)

Six months ended December 31, 2024 (from July 1, 2024 to December 31, 2024)

1. Net sales and profit (loss) by reportable segment and information on disaggregation of revenue

(Millions of yen)

| | Reportable Segment | | | | Other ¹ | Total | Adjustment ² | Recorded in consolidated financial statements ³ |
|---|----------------------------|----------------|----------------|----------|--------------------|--------|-------------------------|--|
| | Marketing Solution Segment | Retail Segment | Global Segment | Subtotal | | | | |
| Net sales | | | | | | | | |
| Goods or services transferred at a point in time | — | 25,533 | 1,616 | 27,149 | — | 27,149 | — | 27,149 |
| Goods or services transferred over a certain period of time | 4,691 | — | 440 | 5,130 | 792 | 5,923 | — | 5,923 |
| Revenue from contracts with customers | 4,691 | 25,533 | 2,056 | 32,279 | 792 | 33,072 | — | 33,072 |
| Other revenue | — | — | — | — | — | — | — | — |
| Sales to outside customers | 4,691 | 25,533 | 2,056 | 32,279 | 792 | 33,072 | — | 33,072 |
| Intersegment sales and transfers | 820 | 56 | — | 876 | 20 | 896 | (896) | — |
| Total | 5,511 | 25,589 | 2,056 | 33,155 | 812 | 33,967 | (896) | 33,072 |
| Segment profit (loss) | 1,423 | 1,304 | (23) | 2,703 | 127 | 2,829 | (1,334) | 1,495 |

Notes: 1. The 'Other' is a non-reporting business segment that includes activities such as temporary staffing agency and BtoC subscription services.

2. Adjustments to segment profit (loss) in the amount of (1,334) million yen include an elimination of 0 million yen of intersegment transactions and (1,334) million yen of corporate expenses not allocated to any reportable segment.

3. Segment profit (loss) is adjusted to correspond with operating profit reported on the consolidated statements of income for the corresponding period.

2. Information about Impairment Loss on Non-current Assets, Goodwill, etc. by reportable segment

(Significant impairment losses on non-current assets)

Not applicable.

(Significant changes in goodwill amounts)

Not applicable.

(Significant gain on negative goodwill)

Not applicable.

Six months ended December 31, 2025 (from July 1, 2025 to December 31, 2025)

1. Net sales and profit (loss) by reportable segment, and information on disaggregation of revenue

(Millions of yen)

| | Reportable Segment | | | | Other ¹ | Total | Adjustment ² | Recorded in consolidated financial statements ³ |
|---|----------------------------|----------------|----------------|----------|--------------------|--------|-------------------------|--|
| | Marketing Solution Segment | Retail Segment | Global Segment | Subtotal | | | | |
| Net sales | | | | | | | | |
| Goods or services transferred at a point in time | — | 30,826 | 1,916 | 32,742 | 11 | 32,752 | — | 32,752 |
| Goods or services transferred over a certain period of time | 6,048 | — | 515 | 6,563 | 741 | 7,304 | — | 7,304 |
| Revenue from contracts with customers | 6,048 | 30,826 | 2,431 | 39,305 | 752 | 40,057 | — | 40,057 |
| Other revenue | — | — | — | — | 32 | 32 | — | 32 |
| Sales to outside customers | 6,048 | 30,826 | 2,431 | 39,305 | 784 | 40,089 | — | 40,089 |
| Intersegment sales and transfers | 966 | 202 | 18 | 1,187 | 33 | 1,219 | (1,219) | — |
| Total | 7,014 | 31,028 | 2,449 | 40,491 | 817 | 41,308 | (1,219) | 40,089 |
| Segment profit (loss) | 1,769 | 1,664 | (248) | 3,185 | 47 | 3,231 | (1,393) | 1,839 |

Notes: 1. The 'Other' is a non-reporting business segment that includes activities such as temporary staffing agency and BtoC subscription services.

2. Adjustments to segment profit (loss) in the amount of (1,393) million yen include an elimination of (0) million yen of intersegment transactions and (1,392) million yen of corporate expenses not allocated to any reportable segment.

3. Segment profit (loss) is adjusted to correspond with operating profit reported on the consolidated statements of income for the corresponding period.

2. Information about Impairment Loss on Non-current Assets, Goodwill, etc. by reportable segment

(Significant impairment losses on non-current assets)

Not applicable.

(Significant changes in goodwill amounts)

Not applicable.

(Significant gain on negative goodwill)

Not applicable.