



May 15, 2026

Company name: Sun* Inc.
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Notice regarding Postponement of Voluntary Adoption of International Financial Reporting Standards (IFRS)

In our announcement on February 13, 2026, titled "Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)," we announced that we would voluntarily adopt International Financial Reporting Standards (hereinafter, IFRS) from the first quarter of the fiscal year ending December 2026. However, at a meeting of the Board of Directors held today, we resolved to postpone the voluntary adoption of IFRS as described below.

1. Reason for Postponement

As we expand and enhance our global business, we have been preparing to voluntarily adopt IFRS with the aim of improving the international comparability of financial information, contributing to increased convenience for our stakeholders, and strengthening our management control system by unifying accounting standards within the group. However, we have decided to postpone the timing of voluntary adoption, based on the judgment that we should consider accounting treatment and disclosure information with even greater caution when changing accounting standards.

Disclosure schedule for voluntary adoption of IFRS (planned)

【Before Change】

Reporting Period		Disclosure Materials	Applied Standards
Fiscal year ending December 31, 2025	Full year	Financial Results Annual Securities Report Consolidated Financial Statements	J-GAAP
Fiscal year ending December 31, 2026	Q1~Q3	Quarterly Financial Results Semi-annual Securities Report	IFRS
	Full year	Financial Results Annual Securities Report Consolidated Financial Statements	

【After Change】

Reporting Period		Disclosure Materials	Applied Standards
Fiscal year ending December 31, 2025	Full year	Financial Results Annual Securities Report Consolidated Financial Statements	J-GAAP
Fiscal year ending December 31, 2026	Q1~Q3	Quarterly Financial Results Semi-annual Securities Report	IFRS
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