

TAKE AND GIVE. NEEDS Co., Ltd.

**Notice Regarding the Recognition of Extraordinary Losses and
Differences between Earnings Forecasts and Actual Results**

Tokyo, February 13, 2026

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TAKE and GIVE NEEDS Co., Ltd. (TSE:4331, "the Company") hereby announces that it has recorded extraordinary losses for the fiscal year ended December 31, 2025. Details are as follows. In addition, it has announced that there was a difference between the forecast of consolidated financial results for the fiscal year ended December 31, 2025, which was announced on November 12, 2025, and the actual results announced today.

1. Details of extraordinary losses

After carefully reviewing the future recoverable amounts and other factors for certain wedding facilities operated by our company, we have recorded an impairment loss of 1,163 million yen.

2. Difference between the consolidated forecasts and the actual results for the fiscal year ended December 31, 2025 (April 1 – December 31, 2025)

(Millions of yen)

	Net Sales	Operating Income	Ordinary Income	Net profit attributable to owners of the parent	Net income per share (yen)
Previous Forecasts (A) (Announced on Nov. 12, 2025)	35,450	1,550	1,200	500	20.55
Actual Results (B)	35,709	1,626	1,218	38	2.64
Increase/Decrease (B-A)	+259	+76	+18	-462	
Change (%)	+0.7	+4.9	+1.5	-92.4	
Reference: results of previous fiscal year ended Mar. 31, 2025	47,668	4,104	3,586	3,547	243.15

3. Reason for the differences

Net sales, operating income, and ordinary income were within the forecast range. However, net income fell short of expectations. The primary reason, as detailed in "1. Details of Extraordinary Losses," was the recognition of an impairment loss.

End

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