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**(Second Correction / Correction to Numerical Data)  
 Notice of Partial Correction to the “Consolidated Financial Results for the  
 Fiscal Year Ended December 31, 2025 (Japanese GAAP)”**

TAKE AND GIVE. NEEDS Co., Ltd. (hereinafter the “Company”) hereby announce that certain items in the “Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Japanese GAAP)”, originally released on February 13, 2026 (and partially corrected on March 6, 2026), require further correction. We sincerely apologize for any inconvenience caused and hereby make the corrections as set forth below.

In addition, the numerical data (XBRL) has also been corrected. Accordingly, the corrected XBRL data is being submitted together with this notice.

1. Reason for the Correction

Following the completion of the audit during the preparation of the Annual Securities Report, the Company reviewed the amounts of impairment losses and gains or losses on the sale of fixed assets, among other items, and is therefore correcting the relevant figures.

2. Details of the Correction (Corrections are indicated by underlined.)

<Summary Information> P.2

1. Consolidated Financial Results for the Fiscal Year Ended December 2025

(April 1, 2025 to December 31, 2025)

(3) Consolidated Cash Flow Statement

Before Correction;

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Dec.31 2025	<u>529</u>	<u>-2,513</u>	<u>-506</u>	<u>6,318</u>
Mar.31 2025	5,462	-786	-5,001	8,809

After Correction;

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Dec.31 2025	<u>1,195</u>	<u>-3,042</u>	<u>-634</u>	<u>6,327</u>
Mar.31 2025	5,462	-786	-5,001	8,809

<Attachment Information> P.4

1. Overview of Operating Results for the Current Consolidated Accounting Period

(3) Overview of Cash Flows for the Current Period

Before Correction;

Cash and cash equivalents (hereinafter referred to as "funds") for the current consolidated fiscal year decreased by 2,490 million yen compared to the end of the previous consolidated fiscal year, amounting to 6,318 million yen. This decrease resulted from factors including net income before taxes and other adjustments of 46 million yen, expenditures related to business acquisitions, and repayments of borrowings.

The status of each cash flow category and the factors affecting them during the current consolidated fiscal year are as follows. Note that the current fiscal year is an irregular fiscal period spanning nine months from April 1 to December 31, 2025, due to a change in the fiscal year-end. Therefore, no comparative figures for the same period of the previous fiscal year are provided.

(Cash Flows from Operating Activities)

Net cash provided by operating activities amounted to 529 million yen. This was primarily due to the recording of depreciation and amortization of 1,414 million yen and impairment loss of 1,219 million yen.

(Cash Flows from Investing Activities)

Cash used in investing activities amounted to 2,513 million yen. This was primarily due to the recognition of expenditures of 1,529 million yen for the acquisition of tangible fixed assets and 880 million yen for the acquisition of a business.

(Cash Flows from Financing Activities)

Cash used in financing activities amounted to 506 million yen. This was primarily due to the recognition of dividend payments of 437 million yen.

After Correction;

Cash and cash equivalents (hereinafter referred to as "funds") for the current consolidated fiscal year decreased by 2,481 million yen compared to the end of the previous consolidated fiscal year, amounting to 6,327 million yen. This decrease resulted from factors including net income before taxes and other adjustments of 46 million yen, expenditures related to business acquisitions, and repayments of borrowings.

The status of each cash flow category and the factors affecting them during the current consolidated fiscal year are as follows. Note that the current fiscal year is an irregular fiscal period spanning nine months from April 1 to December 31, 2025, due to a change in the fiscal year-end. Therefore, no comparative figures for the same period of the previous fiscal year are provided.

(Cash Flows from Operating Activities)

Net cash provided by operating activities amounted to 1,195 million yen. This was primarily due to the recording of depreciation and amortization of 1,453 million yen and impairment loss of 1,219 million yen.

(Cash Flows from Investing Activities)

Cash used in investing activities amounted to 3,042 million yen. This was primarily due to the recognition of expenditures of 2,078 million yen for the acquisition of tangible fixed assets and 800 million yen for the acquisition of a business.

(Cash Flows from Financing Activities)

Cash used in financing activities amounted to 634 million yen. This was primarily due to the recognition of dividend payments of 437 million yen.

<Attachment Information> P.12

3. Consolidated Financial Statements and Supplementary Notes

(4) Consolidated Statements of Cash Flows Statement

Before Correction;

	(Millions of yen)	
	Fiscal year ended Mar. 31, 2025	Fiscal year ended Dec. 31, 2025
<b>Cash Flows from Operating Activities</b>		
Net income before taxes	3,235	46
Depreciation and amortization	2,054	1,414
Impairment loss	820	1,219
Amortization of goodwill	-	3
Offset of Lease Payments Against Security Deposits and Guarantees	38	28
Increase (decrease) in provision for bonuses	-92	-225
Increase (decrease) in allowance for doubtful accounts	-0	12
Increase (decrease) in stock-based compensation expense	0	-2
Interest and Dividend Income	-3	-5
Insurance proceeds	-2	-
Interest paid	512	430
Loss (gain) on sale of fixed assets	-489	-51
Decrease (increase) in operating loans	-185	-234
Decrease (increase) in accounts receivable	55	-173
Decrease (increase) in accounts payable	325	-475
Increase (decrease) in prepaid expenses	-19	-78
Decrease (increase) in accrued liabilities	-533	752
Increase (decrease) in advance received	-46	-1
Increase (decrease) in contract liabilities	-26	26
Other	587	-1,390
Subtotal	6,249	1,295
Interest and Dividend Income	3	5
Interest paid	-519	-411
Income from insurance proceeds	2	-
Corporate income tax payments	-272	360
Cash flows from operating activities	5,462	529
<b>Cash flows from investing activities</b>		
Decrease (increase) in trust deposits	0	-2
Expenditure for software acquisition	-87	-90
Proceeds from sale of tangible fixed assets	906	106
Expenditures for acquisition of tangible fixed assets	-1,449	-1,529
Expenditures for asset retirement obligations	-189	-44
Payments for acquisition of businesses	-	-880
Proceeds from collection of loans receivable	1	-
Payments for security deposits and guarantees	-56	-158
Income from recovery of security deposits and guarantees	87	86
Cash flows from investing activities	-786	-2,513
<b>Cash flows from financing activities</b>		
Net increase (decrease) in short-term borrowings	240	2,250
Proceeds from long-term borrowings	3,470	2,000
Payments for repayment of long-term borrowings	-6,049	-4,256
Purchase of treasury stock	-2,001	0
Proceeds from issuance of share acquisition rights	-	1
Payment of lease obligations	-280	-64
Dividend payments	-379	-437
Cash flows from financing activities	-5,001	-506

(NOTE) This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the Japanese original shall prevail.

Translation differences on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	-325	-2,490
Cash and cash equivalents at beginning of period	9,134	8,809
Cash and cash equivalents at end of period	8,809	6,318

After Correction;

	(Millions of yen)	
	Fiscal year ended Mar. 31, 2025	Fiscal year ended Dec. 31, 2025
<b>Cash Flows from Operating Activities</b>		
Net income before taxes	3,235	46
Depreciation and amortization	2,054	1,453
Impairment loss	820	1,219
Amortization of goodwill	-	3
Offset of Lease Payments Against Security Deposits and Guarantees	38	28
Increase (decrease) in provision for bonuses	-92	-225
Increase (decrease) in allowance for doubtful accounts	-0	12
Increase (decrease) in stock-based compensation expense	0	-2
Interest and Dividend Income	-3	-5
Insurance proceeds	-2	-
Interest paid	512	410
Loss (gain) on sale of fixed assets	-469	-51
Decrease (increase) in operating loans	-185	-234
Decrease (increase) in accounts receivable	55	-173
Decrease (increase) in accounts payable	325	-475
Increase (decrease) in prepaid expenses	-19	-78
Decrease (increase) in accrued liabilities	-533	752
Increase (decrease) in advance received	-46	-1
Increase (decrease) in contract liabilities	-26	26
Other	587	-744
Subtotal	6,249	1,961
Interest and Dividend Income	3	5
Interest paid	-519	-411
Income from insurance proceeds	2	-
Corporate income tax payments	-272	-360
Cash flows from operating activities	5,462	1,195
<b>Cash flows from investing activities</b>		
Decrease (increase) in trust deposits	0	5
Expenditure for software acquisition	-87	-90
Proceeds from sale of tangible fixed assets	906	106
Expenditures for acquisition of tangible fixed assets	-1,449	-2,078
Expenditures for asset retirement obligations	-189	-113
Payments for acquisition of businesses	-	-800
Proceeds from collection of loans receivable	1	-
Payments for security deposits and guarantees	-56	-158
Income from recovery of security deposits and guarantees	87	86
Cash flows from investing activities	-786	-3,042
<b>Cash flows from financing activities</b>		
Net increase (decrease) in short-term borrowings	240	2,250
Proceeds from long-term borrowings	3,470	2,000
Payments for repayment of long-term borrowings	-6,049	-4,256
Purchase of treasury stock	-2,001	0
Proceeds from issuance of share acquisition rights	-	1
Payment of lease obligations	-280	-192
Dividend payments	-379	-437
Cash flows from financing activities	-5,001	-634

(NOTE) This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the Japanese original shall prevail.

Translation differences on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	-325	-2,481
Cash and cash equivalents at beginning of period	9,134	8,809
Cash and cash equivalents at end of period	8,809	6,327

<Attachment Information> P.18

3. Consolidated Financial Statements and Supplementary Notes

(5) Notes to the Consolidated Financial Statements

(Notes to Segment Information, etc.)

(Segment Information, etc.)

3 Information on the amounts of revenue, profit or loss, assets, liabilities, and other items by reportable segment

Consolidated Accounting Period (From April 1, 2025 to December 31, 2025)

Before Correction;

Other Items			
Other Items			
Depreciation and Amortization (note 2)	1,439	11	1,450
Amortization of Goodwill	0	0	0
Increase in Property, Plant, and Equipment and Intangible Assets (note 2)	2,833	9	2,843

After Correction;

Other Items			
Depreciation and Amortization (note 2)	1,346	11	1,357
Amortization of Goodwill	0	0	0
Increase in Property, Plant, and Equipment and Intangible Assets (note 2)	2,833	9	2,843

<Attachment Information> P.18

3. Consolidated Financial Statements and Supplementary Notes

(5) Notes to the Consolidated Financial Statements

(Notes to Segment Information, etc.)

(Segment Information, etc.)

4 Difference between the total amount for reportable segments and the amount recorded in the consolidated financial statements, and the main components of such difference (matters related to difference adjustments)

Before Correction;

(Millions of yen)

Other items	Reportable segment total		Other		Adjustment amount		Amount recorded in the consolidated financial statements	
	Previous consolidated accounting period	Consolidated accounting period	Previous consolidated accounting period	Consolidated accounting period	Previous consolidated accounting period	Consolidated accounting period	Previous consolidated accounting period	Consolidated accounting period
Depreciation and amortization	1,928	1,439	12	11	113	2	2,054	1,452
Increase in property, plant, and equipment and intangible assets	1,792	2,833	12	9	57	119	1,862	2,962

After Correction

(Millions of yen)

Other items	Reportable segment total		Other		Adjustment amount		Amount recorded in the consolidated financial statements	
	Previous consolidated accounting period	Consolidated accounting period	Previous consolidated accounting period	Consolidated accounting period	Previous consolidated accounting period	Consolidated accounting period	Previous consolidated accounting period	Consolidated accounting period
Depreciation and amortization	1,928	1,346	12	11	113	92	2,054	1,449
Increase in property, plant, and equipment and intangible assets	1,792	2,833	12	9	57	119	1,862	2,962

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