

KOSÉ Holdings Corporation

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Notice of Results of Voluntary Early Retirement Program "Special Life Challenge"

KOSÉ Holdings Corporation hereby announces the results of the voluntary early retirement program, "Special Life Challenge," implemented at its consolidated subsidiary, KOSÉ Corporation, and its subsidiary, KOSÉ SALES CO., LTD., which was announced on August 6, 2026, as outlined below.

1. Outline of the Voluntary Early Retirement Program

(1) Target Companies	KOSÉ Corporation and KOSÉ SALES CO., LTD.
(2) Eligibility	Employees with at least 5 years of continuous service who fall under any of the following categories: 1) Managerial staff aged 45 to 59 2) General staff aged 45 to 59 3) Re-employed staff aged 60 to 64
(3) Target Number of Applicants	Approximately 80 employees
(4) Application Period	From September 1, 2026 to September 15, 2026
(5) Date of Retirement	January 31, 2027
(6) Preferential Conditions	1. Premium severance pay will be provided in addition to standard retirement benefits. 2. Outplacement support services will be available for up to one year after retirement for those who request them.

2. Results of the Program

Number of applicants: 199 employees

3. Impact on Earnings

With the payment of premium severance pay and other expenses incurred through the implementation of this program, the Company expects to recognize an extraordinary loss of approximately 2.5 billion yen in the consolidated financial results for the third quarter of the fiscal year ending December 31, 2026.

However, there is no revision at this time to the consolidated earnings forecast for the fiscal year ending December 31, 2026, announced on February 12, 2026. This is because these expenses will be offset by a gain on sales of non-current assets (approximately 2.6 billion yen) generated by the sale of real estate accompanying the consolidation of sales bases, etc. (sales amount of approximately 3.3 billion yen).