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### **Notice Regarding the Establishment of a Special Investigation Committee and the Postponement of the Announcement of Full-Year Financial Results for the Fiscal Year Ending December 2025**

The Company hereby announces that, at the meeting of its Board of Directors held today, it resolved to establish a Special Investigation Committee effective today and to postpone the announcement of its full-year financial results for the fiscal year ending December 2025, which had been scheduled for today, as described below.

Please also note that the Company has simultaneously disclosed “Notice Regarding Revision of Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending December 2025.”

#### 1. Background to the Establishment of the Special Investigation Committee and Details of the Matter Under Investigation

In the course of preparing the Company’s full-year financial results for the fiscal year ending December 2025, the Company received indications from an external organization, which led to the emergence of a concern that Right Here Co., Ltd. (“RH”), the counterparty to a trademark rights acquisition transaction conducted in the second quarter of the fiscal year ending December 2022 (the “Transaction”), may have constituted a consolidated subsidiary or a related party of the Company (the “Matter”). As a result, it has become necessary to investigate to ascertain the relevant facts to determine whether any revisions are required with respect to the scope of consolidation or related-party disclosures in prior fiscal years.

With regard to the Matter, the Company has determined that a specialized and objective investigation is required and therefore resolved to establish a Special Investigation Committee composed of external experts.

Please note that there will be no impact whatsoever on the continuation of the business relating to the brand that utilizes the trademark rights subject to the Transaction (the “Subject Brand”).

The principal transaction results between the Company and RH (on a tax-exclusive basis) are as follows:

- Transfer of trademark rights:  
Fiscal year 2022 – JPY 1.8 billion
- Outsourcing service income:  
Fiscal year 2021 – JPY 7 million  
Fiscal year 2022 – JPY 6 million

*Note: There have been no transaction results between the Company and RH from fiscal year 2023 up to the present.*

## 2. Composition of the Special Investigation Committee and Scope of Its Mandate

The members of the Special Investigation Committee are as follows:

Chairperson: Yu Yada (Attorney-at-law / Certified Fraud Examiner, Partner, HIFUMI Law)

Member: Fuyuki Kojima (Attorney-at-law, Partner, HIFUMI Law)

Member: Yasunori Sato (Certified Public Accountant, Partner, Deloitte Tohmatsu LLC)

The mandate (purpose) of the Special Investigation Committee is as follows:

1. To clarify the factual circumstances of the Matter (including confirmation of the existence of any similar issues)
2. To examine the impact of the Matter on the Company's consolidated financial statements and other financial information
3. To analyze the causes of the occurrence of the Matter
4. To propose measures to prevent recurrence

## 3. Postponement of the Announcement of Full-Year Financial Results for the Fiscal Year Ending December 2025

The Company has been preparing to announce its full-year financial results for the fiscal year ending December 2025 today. However, as stated above, until the investigation conducted by the Special Investigation Committee is completed and the facts concerning the matters in question are fully determined, the Company is currently unable to determine the final impact on its financial results for prior fiscal years as well as for the current fiscal year. Accordingly, the Company has decided to postpone the announcement of such financial results.

If it is determined that corrections to prior-period financial statements are required in

relation to the Matter, the primary areas of impact currently anticipated include the appropriateness of the scope of consolidation or related-party disclosures for prior fiscal years (the fiscal years ended December 2021 and December 2022), covering the period from the development of the Subject Brand by RH through the Transaction, as well as the appropriateness of the accounting treatment applied to the trademark rights acquisition transaction conducted in the second quarter of the fiscal year ending December 2022.

#### 4. Future Schedule

The Company will provide its fullest cooperation with the investigation conducted by the Special Investigation Committee. Upon receipt of the investigation report, the Company will promptly disclose the results.

The date of the announcement of the full-year financial results for the fiscal year ending December 2025, following the postponement, will be promptly disclosed once it has been determined.

The Company sincerely apologizes to its shareholders, investors, and all other related parties for the significant inconvenience and concern caused.