



August 12, 2026

To Whom It May Concern

Company name: ARCHION Corporation
Representative: Karl Deppen,
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**Notice Concerning the Recognition of Bargain Purchase Gain and
the Revision of the Full-Year Financial Forecast for the Fiscal Year Ending March 31, 2027**

ARCHION Corporation (the "Company") hereby announces that, as stated in the "Notice Concerning Completion of Business Integration between Hino Motors, Ltd. and Mitsubishi Fuso Truck and Bus Corporation, and Changes in Our Parent Company, Subsidiaries, Major Shareholders, and the Largest Major Shareholder," dated April 1, 2026, the Company completed the business integration between Hino Motors, Ltd. and Mitsubishi Fuso Truck and Bus Corporation (the "Business Integration") and transitioned to a holding company structure. In connection with the Business Integration, the Company recognized a bargain purchase gain in the first quarter of the fiscal year ending March 31, 2027.

Accordingly, at the meeting of the Board of Directors held on August 12, 2026, the Company resolved to revise the full-year financial forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027), which had been announced in the "Notice Concerning the Full-Year Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027" dated May 14, 2026, as set forth below.

1. Recognition of Bargain Purchase Gain

With respect to the Business Integration, Mitsubishi Fuso Truck and Bus Corporation is treated as the acquiring company and Hino Motors, Ltd. as the acquired company for accounting purposes for the business combination. As a result, in connection with the consolidation of Hino Motors, Ltd. as a subsidiary, a bargain purchase gain arises. As disclosed in the "Notice Concerning the Full-Year Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027" dated May 14, 2026, the amount of the bargain purchase gain had been under review. The Company recorded a bargain purchase gain of 233,246 million yen in the "Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under IFRS)," announced today.

Please note that the bargain purchase gain of 233,246 million yen has been calculated on a preliminary basis using information available at this stage, as the purchase price allocation has not yet been completed. In addition, the bargain purchase gain does not involve any cash inflow in the Company's non-consolidated financial statements and is not included in the amount available for distribution.

2. Revision of the Full-Year Financial Forecast

(1) Revision of Full-Year Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(Unit: million yen)

	Revenue	Operating profit before bargain purchase gain	Operating profit	Profit before income taxes	Net income attributable to owners of the parent	Net income per share attributable to owners of the parent (yen)
Previous Forecast (A)	2,425,000	-	110,000	110,000	70,000	25.39
Revised Forecast (B)	2,425,000	110,000	343,246	343,236	303,246	110.01
Change (B-A)	0	-	233,246	233,246	233,246	84.61
Percentage Change (%)	0.0%	-	212.0%	212.0%	333.2%	-
(Reference) Previous Fiscal Year Actual Results	-	-	-	-	-	-

(2) Reason for the Revision

As a result of the recognition of bargain purchase gain, operating profit, profit before income taxes, net income attributable to owners of the parent and net income per share attributable to owners of the parent are expected to exceed the previously announced forecast.

As stated in "1. Recognition of Bargain Purchase Gain" above, the bargain purchase gain has been calculated on a preliminary basis using information currently available, as the allocation of the acquisition cost has not yet been completed.

Furthermore, as the bargain purchase gain recognized in connection with the Business Integration represents a non-recurring accounting gain, the Company presents the operating profit before bargain purchase gain in order to enhance comparability by presenting such gain separately from the results of the business activities of the Company's group after the Business Integration.

(3) Dividend Forecast

As stated in the "Notice Concerning the Full-Year Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027" announced on May 14, 2026, the Company considers the return of profits to shareholders to be one of its key management priorities. The Company's basic policy on profit distribution is to provide stable and continuous dividends while maintaining an appropriate balance between shareholder returns and the funding required for investments to support future growth. In determining dividends, the Company comprehensively considers factors such as consolidated financial results for each fiscal year, dividend payout ratios, and other

shareholder return measures.

In addition, although the bargain purchase gain described above is a non-recurring accounting gain arising from the Business Integration, it does not result in any cash inflow and is not included in the amount available for distribution.

Therefore, there have been no changes to the Company's dividend forecast for the fiscal year ending March 31, 2027 as announced in the "Notice Concerning the Full-Year Financial Forecast and Dividend Forecast for the Fiscal Year Ending March 31, 2027" on May 14, 2026.

Dividend forecast for the fiscal year ending March 31, 2027

	Annual Dividend per Share		
	End of Q2	Year-End	Total
Current Forecast	4 yen	4 yen	8 yen

End