July 10, 2026

To Whom It May Concern

Company name:	IBJ, Inc.	
Name of representative	President and CEO	Kenjiro Tsuchiya
	(Code: 6071, Tokyo Stock Exchange Prime Market)	
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Notice Regarding Recording of Extraordinary Loss (Loss on Valuation of Investment Securities)

The Company resolved at today's Board of Directors meeting to record an extraordinary loss (loss on valuation of investment securities) for the second quarter of the fiscal year ending December 2026 (January 2026 to June 30, 2026).

Details

1. Details of Extraordinary Loss (Loss on Valuation of Investment Securities)

Regarding O-net, Inc. (hereinafter "O-net"), with which the Company entered into a capital and business alliance agreement and acquired shares on December 27, 2023, due to a decrease in the company's net assets, the substantial value has declined significantly compared to the book value, and recovery is not expected. Therefore, the Company will record a loss on valuation of investment securities of 515 million yen as an extraordinary loss due to impairment.

2. Future Business Outlook

The impact of recording this extraordinary loss on the Company's consolidated financial forecast for the fiscal year ending December 2026 is minimal, and therefore there is no change to the forecast.

Under the strategic business alliance agreement with capital alliance concluded with O-net on December 27, 2023, approximately 13,000 O-net members (as of June 2026) have utilized the marriage consultation service network operated by the Company, resulting in an expansion of the membership base and an increase in the number of successful marriages. With O-net continuing as a strategic business partner of IBJ, the marriage consultation service network operated by the Company will be further strengthened, and an increase in the Company's business value (number of successful marriages, number of members, etc.) is expected.

IBJ will continue to expand and revitalize the marriage hunting market and achieve the goals set forth in our medium-term management plan: net sales of 31.5 billion yen, operating income of 4.8 billion yen, and 30,000 successful marriages by 2027.

3. Dividend Forecast

There is no change to the dividend forecast (announced on February 13, 2026) due to this matter.

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