

Translation

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## Consolidated Financial Results for the Nine Months of the Fiscal Year Ending March 31, 2026 (Under Japanese GAAP)

February 13, 2026

Company name:	Fast Fitness Japan Incorporated
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	7092
URL:	<a href="https://fastfitnessjapan.jp/">https://fastfitnessjapan.jp/</a>
Representative:	Kiyoaki Yamabe, CEO, representative Director
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Scheduled date for dividend payment:	None
Supplementary materials for financial summaries:	None
Financial results briefing:	None

(Amounts of less than one million yen are rounded down.)

### 1. Consolidated Financial Results for the Nine Months of the Fiscal Year Ending March 31, 2026 (from April 01, 2025 to December 31, 2025)

#### (1) Consolidated operating results (Cumulative)

(Percentage indicate YoY changes)

	Net sales		Operating profit		EBITDA		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended										
December 31, 2025	15,392	15.8	3,304	35.2	4,173	30.1	3,285	32.4	1,953	32.8
December 31, 2024	13,288	12.6	2,443	(14.7)	3,208	(8.4)	2,482	(16.6)	1,471	(22.2)

(Note) Comprehensive income For the nine months ended December 31, 2025: 1,950 million yen (33.1%) For the nine months ended December 31, 2024: 1,466 million yen ((22.5)%)

EBITDA = Operating profit + Depreciation + Amortization of goodwill + Amortization of lease and guarantee deposits + Amortization of franchise fees

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	104.18	102.80
December 31, 2024	78.54	77.52

#### (2) Consolidated financial positions

	Total assets	Net assets	Equity ratio
As of	Million yen	Million yen	%
December 31, 2025	23,073	15,035	65.2
March 31, 2025	21,926	13,905	63.4

(Reference) Owner's equity As of the third quarter of the fiscal year ending March 2026: 15,035 million yen As of the fiscal year ended March 2025: 13,905 million yen

(Note) During the current consolidated cumulative quarter, the provisional accounting treatment related to business combinations has been finalized, and for the previous consolidated fiscal year, The figures reflect the finalized content of provisional accounting treatments.

## 2. Cash dividends

	Dividend per share				
	End of first quarter	End of second quarter	End of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	20.00	-	25.00	45.00
Fiscal year ending March 31, 2026	-	20.00	-		
Fiscal year ending March 31, 2026 (Forecast)				0.00	20.00

(Note) 1. Presence or absence of revisions from the most recently announced dividend forecast: None

2. Regarding the revision of dividend forecasts, please refer to the announcement made on December 1, 2025, titled "Revision of Dividend Forecast for the Fiscal Year Ending March 2026 (Year-end Dividend)."

Please refer to the 'Notice Regarding Abolition of Dividend (No Dividend) and Shareholder Benefit Program.'

## 3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2026 (from April 01, 2025 to March 31, 2026)

As stated in the "Notice Regarding Implementation of MBO and Recommendation to Tender" announced on December 1, 2025, and the "Notice Regarding Results of Tender Offer for the Company's Shares by JG35 Co., Ltd. and Changes in Parent Company and Major Shareholders" announced on January 21, 2026, the Company's shares are scheduled to be delisted. Therefore, consolidated forecasts for the fiscal year ending March 2026 are not provided.

### \* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly added: 1 company (Company name) (Note) Best Fitness Co., Ltd.

(Note) The company name was changed from Best Life Co., Ltd. in November 2025.

(2) Application of specific accounting for the consolidated quarterly financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, restatement

(i) Changes in accounting policies due to the revision of accounting standards : None

(ii) Changes in accounting policies other than (i): None

(iii) Changes in accounting estimates : None

(iv) Restatement : None

(4) Number of shares issued (common stock)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	18,771,180 shares
As of March 31, 2025	18,755,980 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	16,804 shares
As of March 31, 2025	16,568 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	18,748,404 shares
Nine months ended December 31, 2024	18,732,481 shares

※ Review of attached consolidated quarterly financial statements by a certified public accountant or an audit firm: Yes (voluntary)

### \* Notes on the appropriate use of forecasts and other special items

Announcement regarding the implementation of MBO and recommendation to tender announced on December 1, 2025, and "JG35 Corporation" announced on January 21, 2026

As stated in the 'Notice Regarding the Results of the Tender Offer for the Company's Shares, and Changes in Parent Company and Major Shareholders,' the Company's shares are scheduled to be delisted. Therefore, consolidated forecasts for the fiscal year ending March 2026 are not provided.

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## 1. Overview of Operating Results, etc.

### (1) Overview of operating results for the quarter

During the nine months ended September 30, 2024, the Japanese economy showed a moderate recovery trend, supported by improvements in employment and income conditions. On the other hand, the outlook remained uncertain due to persistently high raw material prices, the deterioration of Japan-China relations, and increasing downside risks to consumer sentiment caused by rising prices.

In the domestic fitness gym industry to which our group belongs, the growing health consciousness among consumers and the promotion of 'health management' by companies have led to a broader range of initiatives aimed at improving health, resulting in an expanding demand for exercise opportunities across all generations. Under these circumstances, demand for 24-hour fitness gyms remains strong, and the number of locations continues to increase steadily. In addition, the fitness participation rate in Japan rose by 0.54 percentage points from 4.48% in 2023 to 5.02% in 2024 (\*), and demand for convenient and sustainable training environments is expected to increase further in the future.

\* Source: Fitness Club Industry Trends in Japan, 2025 Edition

Under these circumstances, our company upholds the corporate philosophy of Purpose: "Delivering a healthy place to everyone," Mission: "Making fitness a part of people's daily lives and creating a vibrant and enriched society," and Vision: "Becoming an indispensable partner that supports each individual's lifestyle." In our core business, the "Domestic Anytime Fitness Business," rather than relying solely on price strategies for store expansion, we have focused on creating a comfortable environment where members can concentrate on training. We have positioned Anytime Fitness as "a place to support self-actualization" and have pursued a value-driven store model. As a result, we have clearly differentiated ourselves from competitors, established sustainable competitive advantages in the fitness market, and enhanced our brand value.

Furthermore, while maintaining stable growth in our core "Domestic Anytime Fitness Business," we aim to achieve sustainable growth by simultaneously making strategic investments in and nurturing our next growth drivers: the "Overseas Business," the "The Bar Method (new brand) Business," and the "E-commerce and Merchandise Business."

During the nine months ended September 30, 2025, in our core business, the 'Domestic Anytime Fitness Business,' the number of members surpassed 1 million in late May 2025, and the number of locations exceeded 1,200 in June. To commemorate these milestones, we have designated 2025 as 'Anytime YEAR' and are conducting a year-long special campaign aimed at deepening our bonds with members nationwide, as an expression of our gratitude for their continued support.

In addition to the promotions held from June to July, we are also conducting large-scale nationwide promotions from December to January, leveraging the scale advantage of having club in all 47 prefectures across Japan. Through these efforts, we aim to establish fitness habits and further enhance brand penetration.

As a result, the number of Anytime Fitness members in Japan as of the end of December 2025 reached 1,089,000 (an increase of 152,000 from the same month of the previous year), with 152,000 members at directly operated club and 937,000 members at franchise club, both showing steady progress. The number of club also expanded to 1,235 (an increase of 62 club from the same month of the previous year), with 189 directly operated club and 1,046 franchise club, demonstrating solid growth in both membership and store count.

The average number of members per store also increased to 882 as of the end of December 2025 (an increase of 84 compared to the same month of the previous year), and the number of members continues to grow, further strengthening the growth trend. Based on this stable growth foundation, our company is also focusing on exploring new growth areas to achieve sustainable growth over the medium to long term.

Specifically, we have positioned the following three businesses as new growth drivers and are proceeding with strategic investment and development.

#### (i) Overseas Anytime Fitness Business

In the fiscal year ending March 2025, we successfully entered Germany and Singapore, marking the full-scale launch of our overseas expansion. Among these, Germany, where we hold master franchise rights as in Japan, boasts a high fitness participation rate of 13.4%, one of the highest in Europe, and is positioned as an extremely promising growth market due to its large market size. On the other hand, as the market is highly competitive with many major players, our group is leveraging our store development capabilities, operational know-how, and brand penetration cultivated in Japan as differentiating factors to steadily establish a solid business foundation. In the first year, we focused on building our store and franchise development systems as well as establishing our operational infrastructure, thereby preparing the organization for store expansion. In April 2025, we opened our second directly operated store, the first new opening since joining our group, and we plan to open three more directly operated club within this fiscal year. In addition, we have already signed franchise agreements for three club, and overall, the launch is progressing smoothly. However, for some new store openings, obtaining municipal approvals such as building permits has taken longer than expected, resulting in some cases where the initially planned opening dates have been postponed.

In Singapore, in addition to the two existing Anytime Fitness franchise club, we opened a third store, the NTU location (on the campus of Nanyang Technological University, Singapore), on July 1. This was also aimed at accumulating know-how for opening new club overseas.

Going forward, we will continue to pursue flexible business operations while taking into account the characteristics and regulatory environments of each country's market, and steadily nurture the 'Overseas Anytime Fitness Business' as our second growth driver.

(ii) The Bar Method (New Brand) Business

Starting from the fiscal year ending March 2025, we began the Japan rollout of the US-born "The Bar Method," opening our first directly operated store in Jiyugaoka in November 2024. We aim to cultivate a new customer base, distinct from that of Anytime Fitness, mainly in urban areas. In addition, to accumulate expertise in multi-store operations of barre exercise studios with a view to early franchise development, we opened our second directly operated store in Futako-Tamagawa on June 14, 2025, thereby strengthening the development of this brand.

(iii) EC and Merchandise Business

Against the backdrop of the expanding membership base of Anytime Fitness in Japan and the growing health consciousness, we are working to strengthen our e-commerce and retail business, which handles fitness-related merchandise and supplements. In December 2024, we launched the official online shop "A PROP," based on the concept of "a place where you can find high-quality items that support your daily life." This platform is available not only to Anytime Fitness members but also to the general public.

Merchandise handled is composed of three categories: "Apparel (ranging from training wear to everyday use)", "Goods (training equipment and daily necessities)", and "Nutrition (supplements, protein, etc.)". We are regularly introducing new merchandise and developing and selling original merchandise that contributes to enhancing the value of the A PROP and Anytime Fitness brands. In July 2025, we will launch "A PROP WHEY PROTEIN," a protein product based on the concept of "something you want to drink 24 hours a day," and at the same time, we will implement a subscription-based sales model to promote regular and continuous purchases.

Furthermore, as a reverse O2O initiative to generate online traffic from Anytime Fitness locations, we will implement an affiliate model in collaboration with franchise club (a sales return scheme via club) starting from October 2025, thereby strengthening the growth foundation of the entire EC business. Going forward, we will continue to expand O2O and reverse O2O initiatives leveraging our store network and enhance our merchandise lineup, aiming to develop A PROP as a new revenue driver.

In addition, from the third quarter of the fiscal year ending March 2026 onward, we will proceed with organizational restructuring aimed at improving group management efficiency and optimizing our business portfolio. Specifically, we acquired shares of Best Life Co., Ltd., a franchise owner of Anytime Fitness, on November 5, 2025, making it a wholly owned subsidiary. The company operated two businesses: the reuse business and the Anytime Fitness business. However, we have only taken over the Anytime Fitness business (7 locations). After the share acquisition, we changed the company name to Best Fitness Co., Ltd. and began operating the 7 locations. Furthermore, regarding the Anytime Fitness business of this subsidiary, in order to consolidate business operations within the group and improve operational efficiency, we plan to integrate it into AFJ Project Co., Ltd., which is also a wholly owned subsidiary.

As a result, for the nine months ended September 30, 2024, net sales were 15,392 million yen (up 15.8% YoY), operating profit was 3,304 million yen (up 35.2% YoY), EBITDA was 4,173 million yen (up 30.1% YoY), ordinary profit was 3,285 million yen (up 32.4% YoY), and profit attributable to owners of parent was 1,953 million yen (up 32.8% YoY).

(Note) EBITDA = Operating profit + Depreciation + Amortization of goodwill + Amortization of leasehold deposits + Amortization of franchise fees

## (2) Overview of financial position

### ( Assets)

At the end of the third quarter of the consolidated fiscal period, total assets increased by 1,146 million yen compared to the end of the previous consolidated fiscal year, reaching 23,073 million yen. This was mainly due to an increase in current assets of 161 million yen, primarily resulting from an increase in merchandise of 202 million yen, as well as an increase in non-current assets of 985 million yen, mainly due to an increase in buildings and structures of 619 million yen and an increase in goodwill of 758 million yen.

### ( Liabilities)

As of the end of the third quarter of the consolidated fiscal period, liabilities increased by 17 million yen compared to the end of the previous consolidated fiscal year, reaching 8,038 million yen. This was mainly due to an increase of 146 million yen in accounts payable - other, resulting in an increase of 615 million yen in current liabilities. On the other hand, due to repayments of borrowings, the current portion of long-term borrowings and long-term borrowings decreased by 976 million yen, resulting in a decrease of 598 million yen in non-current liabilities.

### ( Net assets)

At the end of the third quarter of the consolidated fiscal period, net assets increased by 1,129 million yen compared to the end of the previous consolidated fiscal year, reaching 15,035 million yen. This was mainly due to profit attributable to owners of parent of 1,953 million yen and dividends of surplus of 843 million yen. As a result, the equity ratio was 65.2%.

## (3) Future Outlook

As stated in the "Notice Regarding the Results of the Tender Offer for the Company's Shares by JG35 Corporation and Changes in Parent Company and Major Shareholders" announced on January 21, 2025, due to the tender offer for the Company's common shares by the tender offeror and subsequent related transactions, the Company's shares are scheduled to be delisted. Therefore, consolidated forecasts for the fiscal year ending March 2026 are not provided.

2. Quarterly Consolidated Financial Statements and Key Notes  
(1) Quarterly consolidated balance sheets

(Unit: Million yen)

	Previous fiscal year (March 31, 2025)	For the third quarter (December 31, 2025)
<b>Assets</b>		
Current assets		
Cash and deposits	8,085	7,921
Accounts receivable - trade	1,186	1,262
Merchandise	161	363
Prepaid expenses	458	467
Other	859	900
Allowance for doubtful accounts	(5)	(7)
<b>Total current assets</b>	<b>10,747</b>	<b>10,908</b>
Non-current assets		
Property, plant and equipment		
Buildings and structures	8,876	9,496
Tools, furniture and fixtures	4,463	4,751
Accumulated depreciation	(6,126)	(6,809)
Land	0	0
Construction in progress	8	43
Other	-	53
<b>Total property, plant and equipment</b>	<b>7,223</b>	<b>7,535</b>
Intangible assets		
Goodwill	444	1,203
Software	20	20
Other	0	3
<b>Total intangible assets</b>	<b>466</b>	<b>1,226</b>
Investments and other assets		
Investment securities	2	-
Long-term loans receivable	243	236
Leasehold and guarantee deposits	1,571	1,665
Long-term prepaid expenses	703	718
Deferred tax assets	954	767
Long-term accounts receivable	81	80
Other	15	15
Allowance for doubtful accounts	(81)	(80)
<b>Total investments and other assets</b>	<b>3,489</b>	<b>3,403</b>
<b>Total non-current assets</b>	<b>11,179</b>	<b>12,165</b>
<b>Total assets</b>	<b>21,926</b>	<b>23,073</b>

(Unit: Million yen)

	Previous fiscal year (March 31, 2025)	For the third quarter (December 31, 2025)
<b>Liabilities</b>		
Current liabilities		
Accounts payable - trade	69	128
Current portion of long-term borrowings	1,169	891
Accounts payable - other	1,060	1,207
Income taxes payable	653	742
Contract liabilities	1,817	1,946
Provision for bonuses	247	234
Provision for bonuses for directors (and other officers)	14	13
Other	311	796
Total current liabilities	5,344	5,960
Non-current liabilities		
Bonds payable	275	313
Long-term borrowings	698	-
Asset retirement obligations	1,534	1,549
Deferred tax liabilities	10	9
Other	158	206
Total non-current liabilities	2,677	2,078
<b>Total liabilities</b>	<b>8,021</b>	<b>8,038</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	2,207	2,219
Capital surplus	2,147	2,159
Retained earnings	9,611	10,721
Treasury shares	(48)	(48)
Total shareholders' equity	13,919	15,051
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	0	-
Foreign currency translation adjustment	(14)	(15)
Total accumulated other comprehensive income	(13)	(15)
<b>Total net assets</b>	<b>13,905</b>	<b>15,035</b>
<b>Total liabilities and net assets</b>	<b>21,926</b>	<b>23,073</b>

(2) Quarterly consolidated statements of income and comprehensive income  
(Quarterly Consolidated Statement of Income)  
(Nine months ended)

(Unit: Million yen)

	For the nine months ended [previous period end date] (From April 1, 2024 until December 31, 2024)	For the nine months ended From April 1, 2025 until December 31, 2025
Net sales	13,288	15,392
Cost of sales	7,351	8,398
Gross profit	5,937	6,993
Selling, general and administrative expenses	3,493	3,689
Operating profit	2,443	3,304
Non-operating income		
Commission income	35	39
Insurance claim income	8	7
Foreign exchange gains	-	151
Penalty income	16	1
Other	15	28
Total non-operating income	76	229
Non-operating expenses		
Interest expenses	25	35
Foreign exchange losses	8	-
Commission expenses	3	197
Other	0	14
Total non-operating expenses	37	247
Ordinary profit	2,482	3,285
Extraordinary income		
Gain on bargain purchase	※1 16	-
Gain on sale of businesses	※2 34	※2 95
Total extraordinary income	50	95
Extraordinary losses		
Loss on retirement of non-current assets	119	44
Impairment losses	32	-
Total extraordinary losses	152	44
Profit before income taxes	2,380	3,337
Income taxes - current	856	1,193
Income taxes - deferred	52	190
Total income taxes	909	1,383
Profit	1,471	1,953
Profit attributable to owners of parent	1,471	1,953

(Quarterly Consolidated Statement of Comprehensive Income)  
(Nine months ended)

(Unit: Million yen)

	For the nine months ended [previous period end date] (From April 1, 2024 until December 31, 2024)	For the nine months ended From April 1, 2025 until December 31, 2025
Profit	1,471	1,953
Other comprehensive income		
Valuation difference on available-for-sale securities	(0)	(0)
Foreign currency translation adjustment	(4)	(1)
Total other comprehensive income	(5)	(2)
Comprehensive income	1,466	1,950
Comprehensive income attributable to		
Comprehensive income attributable to owners of the parent	1,466	1,950

(3) Notes to quarterly consolidated financial statements

(Additional information)

The Company announces that JG35 Corporation has been conducting a tender offer for the Company's common shares and share acquisition rights since December 2, 2025.

The tender offer period ended on January 20, 2026, and the results of this tender offer were reported on January 21, 2026.

In addition, as a result of this tender offer, as of January 27, 2026 (the commencement date of settlement for this tender offer), the Company will become a parent company and major shareholder.

A change has occurred.

1. Results of this Tender Offer

Since the total number of the Company's shares, etc. tendered in this tender offer has reached or exceeded the minimum number of shares to be purchased, this tender offer has been approved.

2. Changes in Parent Company and Major Shareholders

For details, please refer to the announcement made on January 21, 2026, titled "Results of the Tender Offer for the Company's Shares by JG35 Corporation and Changes in Parent Company and Major Shareholders."

Please refer to the "Notice Regarding Changes in Major Shareholders."

(Notes on segment information, etc.)

[Segment Information]

For the nine months ended December 31, 2024

Our group operates fitness gym locations in Japan under a single brand, "Anytime Fitness." As our business is comprised of a single segment, the "Fitness Club Operation Business," segment information is omitted.

For the nine months ended December 31, 2025

Our group operates fitness gym locations in Japan under a single brand, "Anytime Fitness." As our business is comprised of a single segment, "Fitness Club Operation Business," segment information is omitted.

(Notes in the case of significant changes in shareholders' equity)

Based on the resolution of the Board of Directors held on June 24, 2025, the Company issued new shares as restricted stock compensation with a payment date of July 22, 2025. As a result, during the nine months ended September 30, share capital increased by 11 million yen and legal capital surplus increased by 11 million yen. As of the end of the nine months ended September 30, share capital was 2,219 million yen and legal capital surplus was 2,159 million yen.

(Notes on the going-concern assumption)

There are no applicable items.

(Notes to quarterly consolidated statements of cashflows)

The quarterly consolidated statement of cash flows for the nine months ended September 30 has not been prepared. Depreciation (including amortization of intangible assets other than goodwill) and amortization of goodwill for the nine months ended September 30 are as follows.

	For the nine months ended [previous period end date] From April 1, 2024 until December 31, 2024	For the nine months ended From April 1, 2025 until December 31, 2025
Depreciation	711 million yen	800 million yen
Amortization of goodwill	34 million yen	45 million yen

(Notes to quarterly consolidated statements of income)

\*1. The gain on bargain purchase arose from the acquisition of shares of Saya Pte. Ltd., which became a consolidated subsidiary.

\*2. Gain on sale of businesses was recorded upon the transfer of directly operated club to the company operating the franchise club.

(Notes to business combinations, etc.)

(Business combination through acquisition (Eighty 8 Health & Fitness B.V.))

Finalization of provisional accounting treatment for business combinations

Regarding the business combination with Eighty 8 Health & Fitness B.V. (which changed its name to Fast Fitness Brands B.V. in December 2024) that took place on April 30, 2024, provisional accounting treatment was applied in the previous consolidated fiscal year, but it was finalized in the first quarter of the current consolidated fiscal year.

With the finalization of this provisional accounting treatment, significant revisions to the initial allocation amount of the acquisition cost have been reflected in the comparative information included in the quarterly consolidated financial statements for the nine months ended September 30, 2024.

As a result, the provisional amount of goodwill, which was calculated at 322 million yen, decreased by 24 million yen upon finalization of the accounting treatment, resulting in a balance of 298 million yen. The decrease in goodwill was due to increases of 28 million yen in buildings and attached facilities, 7 million yen in tools, furniture and fixtures, and 10 million yen in deferred tax liabilities, respectively.

Also, in the consolidated balance sheet for the previous fiscal year, goodwill decreased by 21 million yen, retained earnings decreased by 1 million yen, buildings and attached facilities increased by 26 million yen, tools, furniture and fixtures increased by 6 million yen, and deferred tax liabilities increased by 10 million yen.

(Business combination through acquisition (Best Life Co., Ltd.))

At the Board of Directors meeting held on June 16, 2025, our company resolved to acquire shares of Best Life Co., Ltd. and make it a subsidiary. In addition, a share transfer agreement was concluded on November 5, 2025, and shares were acquired on November 5, 2025, with the company name changed to Best Fitness Co., Ltd.

#### 1. Overview of Business Combination

##### (1) Name of the acquired company and details of its business

Name of the acquired company: Best Life Co., Ltd.

Business Description: Fitness business including operation of sports gyms

##### (2) Main reasons for the business combination

We made it a consolidated subsidiary because we determined that by applying our expertise in directly managed store operations, we could achieve further membership acquisition and operational efficiency, thereby contributing to the expansion of our profits.

##### (3) Date of business combination

November 5, 2025 (Share acquisition date)

December 31, 2025 (Deemed acquisition date)

##### (4) Legal form of business combination

Acquisition of shares for cash consideration

##### (5) Name of the combined company

Best Fitness Co., Ltd. (The company name was changed from Best Life Co., Ltd. in November 2025)

##### (6) Acquired voting rights ratio

100%

##### (7) Main reasons for deciding on the acquired company

This is due to the conclusion of a share transfer agreement under which the Company acquires shares in exchange for cash.

#### 2. Period of the acquired company's performance included in the quarterly consolidated statement of income for the cumulative quarterly consolidated period

Since the deemed acquisition date of the acquired company is set as December 31, 2025, only the balance sheet has been consolidated in the nine months ended September 30, and the results of the acquired company are not included in the quarterly consolidated statement of income.

#### 3. Breakdown of acquisition cost and types of consideration for the acquired company

Consideration Cash 1,132 million yen

Acquisition cost 1,132 million yen

#### 4. Details and amounts of major acquisition-related expenses

Advisory fees, etc. 2 million yen

#### 5. Amount of goodwill incurred, cause of occurrence, method of amortization, and amortization period

##### (1) Amount of goodwill incurred

751 million yen

Note that the amount of goodwill is a provisional figure, as the allocation of the acquisition cost has not been completed as of the end of the third quarter of the consolidated fiscal period.

(2) Cause of occurrence

This was generated by the expected future excess earning power resulting from future business development.

(3) Depreciation methods and useful lives

It has not been determined at this time.

(Significant Subsequent Events)

(Regarding the Share Consolidation, Abolition of the Provision on the Number of Shares per Unit, and Partial Amendment to the Articles of Incorporation)

At the Board of Directors meeting held on February 13, 2026, the Company resolved to submit proposals regarding a reverse stock split, the abolition of the provision on the number of shares per unit, and partial amendments to the Articles of Incorporation to the extraordinary general meeting of shareholders scheduled to be held on March 19, 2026.

The share consolidation ratio will be 4,554,450 shares of the Company's stock consolidated into one share, and following a series of procedures, the Company is scheduled to be delisted as of April 20, 2026.

For details, please refer to the "Notice Regarding Share Consolidation, Abolition of the Provision on the Number of Shares Constituting One Unit, and Partial Amendment to the Articles of Incorporation" announced today.

(Cancellation of treasury shares)

At the Board of Directors meeting held on February 13, 2026, the Company resolved to cancel treasury shares pursuant to Article 178 of the Companies Act.

The cancellation of the treasury shares is conditional upon the approval and adoption, as originally proposed, of the agenda item regarding the share consolidation (hereinafter referred to as the "Share Consolidation"), with the effective date of April 22, 2026, as stated in the "Notice Regarding Share Consolidation, Abolition of the Number of Shares Constituting One Unit, and Partial Amendment to the Articles of Incorporation" announced today, at the extraordinary general meeting of shareholders scheduled to be held on March 19, 2026.

(1) Type of shares to be cancelled

Common stock of the Company

(2) Number of shares to be cancelled

All Treasury shares held by the Company immediately prior to the effective date of this share consolidation

(3) Scheduled for cancellation

April 21, 2026

(Reference) Status of Treasury shares held as of December 31, 2025

Total number of issued shares (including Treasury shares): 18,771,180 shares

Number of treasury shares: 16,804 shares