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Company name: Gyet Co., Ltd.
Representative: Tatsuya Kimura,
Representative Director
and President
(Securities code: 7603;
Tokyo Stock Exchange
Standard Market)
Inquiries: Daisuke Kobayashi,
Director and General
Manager of Management
Division
(Telephone: +81-3-3316-1911)

(Correction) Partial Correction to "Notice Regarding Recognition of Non-Operating Income at Gyet Co., Ltd. and Its Consolidated Subsidiaries"

Gyet Co., Ltd. (hereinafter "the Company") hereby corrects part of the content of the "Notice Regarding Recognition of Non-Operating Income at the Company and Its Consolidated Subsidiary" announced on October 6, 2026, as described below.

1. Reason for the Correction

Regarding the non-operating income announced on October 6, 2026, in the course of subsequent audit procedures, it was discovered that certain matters requiring additional confirmation existed with respect to part of the said non-operating income. As a result, it became necessary to reconfirm the recognized amount and the basis for its recognition. Consequently, the Company has decided to reverse the recognition as non-operating income and instead treat it as a suspense receipt, and therefore makes this correction.

2. Details of the Correction

1. Recognition of Non-Operating Income at Gyet Co., Ltd.
(Before Correction)

In connection with its human resources development initiatives related to AI Reskilling, the company recognized a Human Resources Development Support Grant of 36,900 thousand yen as non-operating income as of August 26, 2026.

This non-operating income is expected to be reflected in the consolidated financial results for the cumulative second quarter (interim period) of the Fiscal Year Ending February 2027.

(After Correction)

In connection with its human resources development initiatives related to AI Reskilling, the company recognized a Human Resources Development Support Grant of 36,900 thousand yen as a suspense receipt as of August 26, 2026.

For this reason, in the consolidated financial results for the cumulative second quarter (interim period) of the Fiscal Year Ending February 2027, this amount will be treated as a suspense account.

2. Recognition of Non-Operating Income at the Consolidated Subsidiary (Income Related to Consulting Services)

(Before Correction)

COEN CO., LTD., a consolidated subsidiary of the company, recognized 37,043 thousand yen as non-operating income as of July 31, 2026, as income related to consulting services provided to an external company.

This non-operating income was expected to be reflected in the consolidated financial results for the cumulative second quarter (interim period) of the Fiscal Year Ending February 2027.

(After Correction)

COEN CO., LTD., a consolidated subsidiary of the company, recognized 37,043 thousand yen as a suspense receipt as of July 31, 2026, as income related to consulting services provided to an external company.

For this reason, in the consolidated financial results for the cumulative second quarter (interim period) of the Fiscal Year Ending February 2027, this amount will be treated as a suspense account.

3. Recognition of Non-Operating Income at the Consolidated Subsidiary (Human Resources Development Support Grant)

(Before Correction)

In connection with its human resources development initiatives related to AI Reskilling, COEN CO., LTD., recognized a Human Resources Development Support Grant of 43,560 thousand yen as non-operating income as of August 26, 2026.

(After Correction)

In connection with its human resources development initiatives related to AI Reskilling, COEN CO., LTD., recognized, as of August 26, 2026, a Human Resources Development Support Grant of 43,560 thousand yen as a suspense receipt.

(Before Correction)

For this reason, the said non-operating income recognized by COEN CO., LTD. as of August 26, 2026 is not included in the cumulative second quarter (interim period) consolidated results of the Fiscal Year Ending February 2027, and is expected to be reflected in the consolidated financial results for the cumulative third quarter of the Fiscal Year Ending February 2027.

(After Correction)

For this reason, the said amount recognized by COEN CO., LTD. as of August 26, 2026, is not included in the cumulative consolidated results for the second quarter (interim period) of the Fiscal Year Ending February 2027, and the future accounting treatment will be determined based on the results of the confirmation.

4. Future Outlook

(Before Correction)

The non-operating income described in 1 and 2 above is expected to be reflected in the consolidated financial results for the cumulative second quarter (interim period) of the Fiscal Year Ending February 2027.

(After Correction)

With respect to 1 and 2 above, these amounts will not be recognized as non-operating income in the consolidated financial results for the second quarter (interim period) of the Fiscal Year Ending February 2027, and will instead be treated as suspense accounts. The future accounting treatment will be determined based on the results of the confirmation.

(Before Correction)

Meanwhile, the Human Resources Development Support Grant of 43,560 thousand yen at COEN CO., LTD. described in 3 above is not included in the cumulative second quarter (interim period) consolidated results of the Fiscal Year Ending February 2027, and is expected to be reflected in the consolidated financial results for the cumulative third quarter of the fiscal year ending February 2027.

(After Correction)

Meanwhile, the Human Resources Development Support Grant of 43,560 thousand yen at COEN CO., LTD. described in 3 above is not included in the cumulative second quarter (interim period) consolidated results of the Fiscal Year Ending February 2027, and the future accounting treatment will be determined based on the results of the confirmation.