

December 12, 2025

Company name: H.I.S. Co., Ltd.  
Name of representative: Yada Motoshi, President and CEO  
(Securities code: 9603; Prime Market)  
Inquiries: Hanazaki Osamu, Executive Officer,  
General Manager of Accounting and  
Finance Headquarters  
(Telephone: +81-50-1746-4188)  
(Mail: his-ir@his-world.com)

## Notice Concerning the Recording of Extraordinary Losses

H.I.S. Co., Ltd. (the "Company") hereby announces that the Company and its Group have recorded extraordinary losses for the fiscal year ended October 31, 2025 (November 1, 2024 to October 31, 2025), as details below.

### 1. Recording of extraordinary losses

#### (1) Recording of "Loss on valuation of shares of subsidiaries and associates" in non-consolidated financial results

In line with the scale-back business of the HIS ULUSLARARASI TURIZM SEYAHAT ACENTASI LIMITED SIRKETI, the Company decided to write down the shares, thus recording a loss on valuation of shares of subsidiaries and associates.

#### (2) Recording of "Impairment loss" in consolidated financial results

As the business is no longer expected to generate initially projected earnings, the Company made the decision to write down the book value of business assets and goodwill held by the Group to the recoverable amount and thereby recorded an impairment loss.

#### (3) Recording of "Loss on liquidation of business" in consolidated financial results

For losses including special retirement benefits incurred in connection with the scale-back business of the HIS ULUSLARARASI TURIZM SEYAHAT ACENTASI LIMITED SIRKETI, a consolidated subsidiary of the Company, and losses related to the debt waiver for the scale-back business of the FLY HUB TRAVEL PTE. LTD., a non-consolidated subsidiary of the Company, the Company has recorded a loss on liquidation of business.

## 2. Impacts on consolidated and non-consolidated financial results

The following items will be recorded for the fiscal year ended October 31, 2025.

### <Non-consolidated>

#### Extraordinary losses

- Loss on valuation of shares of subsidiaries and associates 2,171 million yen

### <Consolidated>

#### Extraordinary losses

- Impairment loss 2,772 million yen
- Loss on liquidation of business 1,752 million yen

## 3. Future outlook

Impacts on consolidated financial results for the fiscal year ended October 31, 2025 are reflected in the "Financial Results for the Fiscal Year Ended October 31, 2025 [Japanese GAAP] (Consolidated)" which is announced Today.

|   |
|---|
| Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail. |
|---|