(Securities Code 7616 TSE PRIME)
May 9, 2025

To whom it may concern,

Company COLOWIDE Co., Ltd.
Representative Kohei NOJIRI
President & Representative Director
Inquiries Takashi Yasui
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(TEL +81-45-274-5970)

"Notice On the Recording of Extraordinary Losses, the Recording of Income Tax Adjustments (Losses), and Differences Between Full-Year Earnings Forecast and Actual Results" at Consolidated Subsidiaries

Our consolidated subsidiary, ATOM CORPORATION (Headquarters: Yokohama-shi; Representative: President and Representative Director Kimihiro Tanaka) has announced today the following information: "Notice on Recording of Extraordinary Losses, Recording of Income Tax Adjustments (Losses), and Differences Between Full-Year Earnings Forecast and Actual Results." We hereby notify you of this announcement.

For more information on the impact on our consolidated results for the fiscal year ended March 31, 2025, please refer to the separate announcement titled "Notice on Other Operating Expenses (Impairment Losses) and Differences Between Full-Year Consolidated Earnings Forecasts and Actual Results" released today.

End

(Securities CODE 7412 TSE STANDARD, Nagoya Stock Exchange MAIN)
May 9, 2025

To whom it may concern,

Company	ATOM CORPORATION
Representative	Kimihiro TANAKA President & Representative Director
Inquiries	Shinichiro SATO Director and General Manager of Administration Department （TEL +81-45-224-7390）

Notice on Recording of Extraordinary Losses, Recording of Income Tax Adjustments (Loss), and Differences Between Full-Year Earnings Forecast and Actual Results

We hereby announce that we will record extraordinary losses and income tax adjustments (losses) for the fourth quarter of the fiscal year ending March 31, 2025. In addition, we hereby announce the following differences between the full-year earnings forecast for the fiscal year ending March 31, 2025 announced on February 7, 2025, and the actual results announced today.

Record

1. Recording of extraordinary losses
   In order to achieve fundamental improvement in earnings from the fiscal year ending March 31, 2026 onwards, we have decided to record impairment losses of 1,104 million yen (cumulative amount of 1,246 million yen) at 61 stores at the end of the current fiscal year. Going forward, we plan to further strengthen our efforts to improve performance by concentrating management resources on the restaurant business and achieve a recovery in earnings. However, in accordance with the “Accounting Standards for Impairment of Non-current Assets,” we have taken into consideration the future recoverability of assets that may pose risks in the future and have implemented the necessary accounting treatment.
2. Recording of income tax adjustments (losses)
   Based on the results for the fiscal year ended March 31, 2025 and the outlook for the future, we have recorded 469 million yen (cumulative total of 386 million yen) as income tax adjustments (losses) at the end of the current fiscal year due to the reversal of a portion of deferred tax assets.

3. Differences between full-year earnings forecast and actual results

(1) Differences between earnings forecast for the fiscal year ended March 31, 2025 and actual results

(From April 1, 2024 to March 31, 2025)

	Revenue	Operating profit	Ordinary profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	35,453	(690)	(673)	65	0.17
Actual results (B)	35,477	(670)	(643)	530	2.58
Increase or decrease (B-A)	23	19	29	464	2.41
% of differences (%)	0.1	—	—	705.8	
(Reference) Actual result in the previous fiscal year (FY ended March 31, 2024)	36,947	(65)	9	(1,470)	(7.79)

(2) Reasons for differences

Regarding the results for the fiscal year ended March 31, 2025, net revenue, operating profit, and ordinary profit were generally in line with expectations. Profit for the current fiscal year exceeded the previous forecast due to a decrease in the amount of impairment losses recorded in connection with the reduction in the number of stores scheduled to close in the fiscal year ending March 31, 2026, which resulted in a decrease in the amount of impairment losses recorded compared to the previous forecast.

End