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Notice Concerning Recording of Extraordinary Losses and Differences Between Non-consolidated Results for Fiscal Year Ended March 31, 2026 and Actual Results for the Previous Fiscal Year

JACCS CO., LTD. (the "Company") hereby announces that it recorded extraordinary losses in the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026), and that differences have arisen between the non-consolidated financial results for the fiscal year ended March 31, 2026 and the actual results for the previous fiscal year. Details of both of these matters are presented below.

1. Recording of Extraordinary Losses

Following a valuation of the shares of the two following consolidated subsidiaries of the Company—PT JACCS MITRA PINASTHIKA MUSTIKA FINANCE INDONESIA (JMFI) and JACCS FINANCE PHILIPPINES CORPORATION (JFP)—it was revealed that the actual value of the said shares in both subsidiaries had decreased significantly. This is recognized as an impairment loss in the Company's non-consolidated financial statements for the fiscal year ended March 31, 2026, and a loss on valuation of shares of subsidiaries and associates of 4,772 million yen has been recorded under extraordinary losses.

Please note that the said extraordinary losses will be offset and eliminated in the consolidated financial statements, and will therefore have no impact on the consolidated financial results.

2. Differences Between Non-consolidated Results for Fiscal Year Ended March 31, 2026 and Actual Results for the Previous Fiscal Year

(1) Differences Between Non-consolidated Results and Actual Results for the Previous Fiscal Year

	Operating revenue	Operating profit	Ordinary profit	Profit	Basic earnings per share
Actual Results for Previous Fiscal Year (Ended March 31, 2025) (A)	Millions of yen 161,167	Millions of yen 27,193	Millions of yen 27,214	Millions of yen 19,572	Yen 563.49
Actual Results for Fiscal Year Under Review (Ended March 31, 2026) (B)	168,557	22,735	22,608	12,392	307.71

Change (B - A)	7,389	(4,457)	(4,606)	(7,179)	
Change (%)	4.6	(16.4)	(16.9)	(36.7)	

(2) Reasons for Differences

Profit for the period ended March 31, 2026 fell below the profit recorded in the previous fiscal year due to the recording of extraordinary losses, as described in 1. above.