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Notice of Differences between the Consolidated Forecast and Results for the Fiscal Year Ended August 2025 and Notice Concerning Recording Extraordinary Loss (Write-down)

KOSHIDAKA HOLDINGS Co., LTD. is announcing the following information concerning the differences between the consolidated results announced today for the fiscal year ended in August 2025 and the consolidated forecast that was announced on July 10, 2025.

(1) Differences between the Consolidated Forecast and Results for the Fiscal Year Ended August 2025 (September 1, 2024 to August 31, 2025)

	Consolidated sales	Consolidated operating profit	Consolidated ordinary profit	Profit attributable to owners of parent	Net income per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	71,057	11,578	11,536	7,499	91.55
Results (B)	69,387	11,392	11,598	5,258	64.01
Change (B-A)	(1,670)	(185)	62	(2,240)	(27.54)
Change (%)	(2.4)	(1.6)	0.5	(29.9)	(30.1)
Reference: Fiscal Year Ended August 2024	63,263	10,164	10,934	6,735	82.70

(2) Reasons for the Differences

KOSHIDAKA HOLDINGS wrote down the value of certain stores and facilities which had been recording consecutive losses for the fiscal years ended in August 2024 and 2025, including those opened during the fiscal year ended in August 2024 that had been in operation for 13 months. These assets were impaired because their carrying value exceeded the present value of expected future earnings. The impairment loss recorded totaled 3, 389 million yen. This calculation was carried out in line with the methods and assumptions shown by our auditing firm, covering the way in assuming store-wise profits, and parameters used in estimating future earnings, and methods in assessment of the likelihood of recovering value.