



October 9, 2026

Company name: KOSHIDAKA HOLDINGS Co., LTD.
Name of representative: Hiroshi Koshidaka ,
Representative Director & President
(Securities code: 2157: TSE Prime Market)
Inquiries: Yoshihito Doi ,
Senior Managing Director,
In charge of Corporate Finance
(Telephone: +81-570-666-425)

Notice Concerning Recording of Extraordinary losses (Impairment losses)

KOSHIDAKA HOLDINGS Co., Ltd. (the “Group”) hereby announces that extraordinary losses (impairment losses) had been recorded in the fiscal year ending August 31, 2026 (September 1, 2025 to August 31, 2026).

1. Details of Extraordinary losses (Impairment losses)

As a result of assessing the recoverability of certain stores and facilities held by the Group that recorded consecutive losses for the fiscal years ended in August, 2025 and 2026, taking into account the current business environment, the Group recognized an impairment loss and recorded 2,973 million yen as an extraordinary loss (impairment loss).

2. Impact on Business Performance

The impact from recording the above extraordinary losses (impairment losses) has been reflected in the “Consolidated Financial Results for the Fiscal Year Ended August 31, 2026 (Under Japanese GAAP)” announced today.