



News Release Dated October 26, 2026

Company: KOSHIDAKA HOLDINGS Co., LTD.
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 Representative Director and President
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Notice Concerning Change of Independent Auditor

KOSHIDAKA HOLDINGS Co., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Audit and Supervisory Committee held on October 26, 2026, to change its independent auditor, who performs the audit certification set forth in the Article 193-2, paragraphs (1) and (2) of the Financial Instruments and Exchange Act. The details are as described below.

This matter is subject to official approval at the 57th Ordinary General Meeting of Shareholders scheduled to be held on November 27, 2026.

1. Scheduled date of change

November 27, 2026 (Scheduled date of the 57th Ordinary General Meeting of Shareholders)

2. Overview of incoming and retiring independent auditors

(1) Overview of incoming independent auditor

(i) Name	Deloitte Touche Tohmatsu LLC
(ii) Location	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
(iii) Names of engagement partners	Takuya Inoue, Kazuya Shinjo
(iv) Registration status of the “Registration System for Listed Company Auditors” under the Certified Public Accountants Act	Registered

(2) Overview of retiring independent auditor

(i) Name	PKF Hibiki Audit Corporation
(ii) Location	8F Yoyu Kanda Bldg., 1-8-4 Kanda Sudacho, Chiyoda-ku, Tokyo
(iii) Names of engagement partners	Koji Tanaka, Takamichi Katori, Michitaka Haga

(iv)	Registration status of the “Registration System for Listed Company Auditors” under the Certified Public Accountants Act	Registered
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3. Reason for selecting the party stated in 2. (1) as a candidate for independent auditor

The Audit and Supervisory Committee selected Deloitte Touche Tohmatsu LLC as the candidate for the Accounting Auditor because, in light of the future business expansion of the KOSHIDAKA Group and the strengthening of overseas business management, the Committee comprehensively evaluated its expertise, independence, quality control system, and global audit structure suited for these needs, and concluded that the firm is well-qualified to serve as the Company’s Accounting Auditor.

4. Date of original appointment of retiring independent auditor

November 27, 2018

5. Opinions on audit reports and other documents prepared by the retiring independent auditor over the last three years

Not applicable.

6. Reason and background for determining or leading to change

The term of office of PKF Hibiki Audit Corporation, the Company’s Accounting Auditor, will expire at the conclusion of the 57th Ordinary General Meeting of Shareholders scheduled to be held on November 27, 2026. Given that the current auditor has served for an extended period, the Audit and Supervisory Committee invited proposals from multiple audit firms and conducted a comparative review. As a result, based on the reasons stated in Item 3 above, the Committee decided to newly select Deloitte Touche Tohmatsu LLC as the candidate for the Accounting Auditor.

7. Opinion for reason and background described in 6. above

(1) Opinion of retiring independent auditor

The Company has received a response stating that it has no particular comments to offer.

(2) Opinion of the Audit and Supervisory Committee

The Audit and Supervisory Committee has determined that the change is appropriate.