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October 30th, 2025

To all shareholders, M&A Capital Partners Co., Ltd.

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Notice Regarding Recognition of Extraordinary Loss

We hereby announce that an extraordinary loss has been recorded for the fiscal year ended September 2025, as follows.

1. Consolidated Financial Statements (Impairment Loss, etc.)

In the consolidated financial statements for the fiscal year ended September 2025, following a review of the business plan of our consolidated subsidiary, RECOF Corporation, we fully amortized the unamortized balance of goodwill and recorded JPY 193 million as an extraordinary loss for goodwill amortization, in accordance with the Practical Guidelines on Accounting Standards for Capital Consolidation Procedures in Preparing Consolidated Financial Statements (Accounting Practice Committee Statement No. 7).

Furthermore, after assessing the recoverable amount of fixed assets, we recognized an impairment loss of JPY 158 million as an extraordinary loss, in accordance with the Accounting Standard for Impairment of Fixed Assets.

Please note that the total amount of extraordinary losses in the consolidated financial results is limited to JPY 352 million, and this has been reflected in the "Financial Results for the Fiscal Year Ended September 30, 2025 (under Japanese GAAP) (Consolidated)" announced today.

2. Non-Consolidated Financial Statements (Loss on Valuation of Shares of Affiliates)

In the non-consolidated financial statements for the fiscal year ended September 2025, we recorded an extraordinary loss of JPY 1,583 million as a Loss on Valuation of Shares of Affiliates. This reflects a reduction in the book value of shares of our consolidated subsidiary, RECOF Corporation, to their fair value, based on an assessment conducted in accordance with the Accounting Standard for Financial Instruments.

Please note that this loss on valuation of shares of affiliates is eliminated in the consolidated financial statements and therefore has no impact on consolidated results.