October 13, 2026

Company name: ARCLANDS CORPORATION
Name of representative: Yoshifumi Sato, PresidentandCOO
(Securities code: 9842; Tokyo Stock Exchange)
Inquiries: Kimitoshi Ino, Director, Administration General Manager
(Telephone: +81-048-610-0641)

Notice Concerning Partial Correction of Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 [Japanese GAAP]

ARCLANDS CORPORATION (the “Company”) hereby announces that there have been corrections made to the above-mentioned disclosure material released on April 14, 2026. As numerical data has also been corrected, the corrected numerical data is also sent

Details

1. Details and Reason for Corrections

Please refer to the "Notice Concerning Submission of Amendment Reports for Past Securities Reports and Corrections to Past Financial Results, etc." disclosed today (October 13, 2026) for details and reasons for the corrections.

2. Reasonons for correcti

The corrected sections are indicated by underlines (_____). Due to the large number of corrections, the corrected items are presented in full text incorporating only the corrections.

# # #

DISCLAIMER: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

April 14, 2026

Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 (Under Japanese GAAP)

Company name: ARCLANDS CORPORATION
Listing: Tokyo Stock Exchange
Securities code: 9842
URL: https://www.arclands.co.jp/
Representative: Yoshifumi Sato, PresidentandCOO
Inquiries: Kimitoshi Ino, Director, Administration General Manager
Telephone: +81-48-610-0641

Scheduled date of annual general meeting of shareholders: May 28, 2026
Scheduled date to commence dividend payments: May 29, 2026
Scheduled date to file annual securities report: May 21, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	341,051	8.0	12,971	(20.1)	12,759	(33.4)	5,953	(41.2)
February 28, 2025	315,727	1.6	16,231	0.7	19,169	15.5	10,126	11.0

Note: Comprehensive income For the fiscal year ended February 28, 2026: ¥6,294 million [(10.5)%]
For the fiscal year ended February 28, 2025: ¥7,033 million [(37.4)%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
February 28, 2026	95.24	-	4.8	3.8	3.8
February 28, 2025	162.55	-	8.5	5.6	5.1

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended February 28, 2026: ¥89 million
For the fiscal year ended February 28, 2025: ¥200 million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2026	343,929	126,171	36.5	1,997.87
February 28, 2025	334,645	121,467	36.1	1,940.00

Reference: Equity
As of February 28, 2026: ¥125,512 million
As of February 28, 2025: ¥120,859 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
February 28, 2026	23,229	(7,215)	(13,672)	20,384
February 28, 2025	31,011	5,093	(36,390)	18,044

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended February 28, 2025	-	20.00	-	20.00	40.00	2,491	24.6	2.1
Fiscal year ended February 28, 2026	-	20.00	-	20.00	40.00	2,502	42.0	2.0
Fiscal year ending February 28, 2027 (Forecast)		20.00		20.00	40.00		25.0	

3. Forecast of consolidated financial results for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending August 31, 2026	181,600	6.2	10,000	18.0	9,700	15.3	6,200	15.2	86.36
Fiscal year ending February 28, 2027	360,000	5.6	17,000	31.1	16,500	29.3	10,000	68.0	159.97

*** Notes**

(1) Significant changes in the scope of consolidation during the period: Yes
Newly included: 1 company (Pets First Holdings Co., Ltd.)

(2) Changes in accounting policies, changes in accounting estimates, and restatement
(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None
(ii) Changes in accounting policies due to other reasons: None
(iii) Changes in accounting estimates: None
(iv) Restatement: None

(3) Number of issued shares (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of February 28, 2026	64,733,372 shares
As of February 28, 2025	64,733,372 shares

(ii) Number of treasury shares at the end of the period

As of February 28, 2026	1,910,354 shares
As of February 28, 2025	2,434,592 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended February 28, 2026	62,511,374 shares
Fiscal year ended February 28, 2025	62,300,672 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended February 28, 2026 (from March 1, 2025 to February 28, 2026)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2026	243,005	1.5	8,457	(15.2)	9,401	(32.1)	6,279	(18.8)
February 28, 2025	239,436	(4.3)	9,969	(3.3)	13,844	24.4	7,728	10.4

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
February 28, 2026	100.45	-
February 28, 2025	124.05	-

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
February 28, 2026	343,692	137,558	40.0	2,189.62
February 28, 2025	336,638	132,475	39.4	2,126.46

Reference: Equity
As of February 28, 2026: ¥137,558 million
As of February 28, 2025: ¥132,475 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters

(Cautions on forward-looking statements, etc.)

The forward-looking statements, including forecasts of financial results, contained in these materials are based on information available to the Company and on certain assumptions deemed to be reasonable. Actual financial results may differ from the results anticipated in the statements due to various factors. Please refer to "(4) Future outlook" of "1. Overview of Operating Results and Others" on page 5 of the attached materials for the conditions that form the assumptions for the forecasts of financial results and cautions concerning the use thereof.

Consolidated balance sheet

(Millions of yen)

	As of February 28, 2025	As of February 28, 2026
Assets		
Current assets		
Cash and deposits	18,053	20,403
Notes and accounts receivable - trade	10,912	14,551
Merchandise and finished goods	52,741	56,284
Raw materials and supplies	22	28
Other	5,545	6,043
Allowance for doubtful accounts	(37)	(214)
Total current assets	87,237	97,097
Non-current assets		
Property, plant and equipment		
Buildings and structures	204,553	225,912
Accumulated depreciation	(108,063)	(116,225)
Buildings and structures, net	96,490	109,686
Land	62,924	45,199
Leased assets	26,665	27,338
Accumulated depreciation	(9,447)	(10,571)
Leased assets, net	17,217	16,766
Construction in progress	4,661	1,072
Other	16,993	18,863
Accumulated depreciation	(13,097)	(14,218)
Other, net	3,895	4,644
Total property, plant and equipment	185,189	177,369
Intangible assets		
Goodwill	16,096	17,865
Trademark right	7,433	10,493
Leasehold interests in land	3,591	3,594
Software	3,677	4,126
Other	21	18
Total intangible assets	30,821	36,098
Investments and other assets		
Investment securities	2,785	3,272
Leasehold and guarantee deposits	24,746	25,210
Long-term prepaid expenses	1,319	1,314
Long-term loans receivable	1,696	1,660
Deferred tax assets	773	925
Other	120	1,041
Allowance for doubtful accounts	(45)	(59)
Total investments and other assets	31,396	33,364
Total non-current assets	247,407	246,832
Total assets	334,645	343,929

(Millions of yen)

	As of February 28, 2025	As of February 28, 2026
Liabilities		
Current liabilities		
Accounts payable - trade	32,706	35,698
Electronically recorded obligations - operating	9,798	9,473
Short-term borrowings	28,800	36,655
Current portion of long-term borrowings	26,004	9,996
Current portion of bonds payable	100	-
Lease liabilities	1,708	1,797
Accounts payable - other	3,864	4,139
Income taxes payable	3,532	6,115
Accrued expenses	5,765	6,813
Provision for bonuses	1,954	2,108
Provision for shareholder benefit program	276	277
Provision for retirement benefits for directors (and other officers)	180	-
Contract liabilities	635	1,179
Advances received	3,236	3,352
Asset retirement obligations	-	0
Other	1,928	4,554
Total current liabilities	120,491	122,160
Non-current liabilities		
Long-term borrowings	42,014	46,052
Lease liabilities	22,980	22,346
Long-term guarantee deposits	15,359	15,861
Retirement benefit liability	427	460
Asset retirement obligations	5,737	6,358
Deferred tax liabilities	5,806	4,016
Other	360	500
Total non-current liabilities	92,686	95,596
Total liabilities	213,178	217,757
Net assets		
Shareholders' equity		
Share capital	6,462	6,462
Capital surplus	11,312	11,605
Retained earnings	106,285	109,645
Treasury shares	(3,276)	(2,571)
Total shareholders' equity	120,784	125,143
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	198	445
Foreign currency translation adjustment	(124)	(127)
Deferred gains or losses on hedges	-	50
Total accumulated other comprehensive income	74	368
Non-controlling interests	607	659
Total net assets	121,467	126,171
Total liabilities and net assets	334,645	343,929

Consolidated statement of income

(Millions of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Net sales	315,727	341,051
Cost of sales	197,295	211,859
Gross profit	118,432	129,191
Operating revenue		
Lease revenue	14,960	15,750
Other	276	274
Operating gross profit	133,669	145,216
Selling, general and administrative expenses	117,437	132,245
Operating profit	16,231	12,971
Non-operating income		
Interest income	51	65
Dividend income	247	27
Purchase discounts	87	62
Foreign exchange gains	-	93
Income from exited tenant	191	44
Contribution income	533	-
Gain on sale of investment securities	2,442	-
Share of profit of entities accounted for using equity method	200	89
Other	405	624
Total non-operating income	4,159	1,009
Non-operating expenses		
Interest expenses	1,159	1,103
Foreign exchange losses	12	-
Other	50	118
Total non-operating expenses	1,222	1,221
Ordinary profit	19,169	12,759
Extraordinary income		
Gain on sale of non-current assets	8	666
Gain on receipt of donated non-current assets	20	-
Total extraordinary income	29	666
Extraordinary losses		
Loss on retirement of non-current assets	155	248
Impairment losses	1,331	77
Loss on store closings	1,176	212
Dismantlement expanses	143	186
Provision of allowance for doubtful accounts	81	-
Other	108	54
Total extraordinary losses	2,997	779
Profit before income taxes	16,201	12,646
Income taxes - current	6,510	9,002
Income taxes - deferred	(508)	(2,355)
Total income taxes	6,001	6,647
Profit	10,200	5,999
Profit attributable to non-controlling interests	73	45
Profit attributable to owners of parent	10,126	5,953

Consolidated statement of comprehensive income

(Millions of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Profit	10,200	5,999
Other comprehensive income		
Valuation difference on available-for-sale securities	(3,102)	246
Foreign currency translation adjustment	(69)	0
Deferred gains or losses on hedges	-	50
Share of other comprehensive income of entities accounted for using equity method	5	(2)
Total other comprehensive income	(3,166)	295
Comprehensive income	7,033	6,294
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,959	6,247
Comprehensive income attributable to non-controlling interests	73	46

Consolidated statement of changes in equity

Fiscal year ended February 28, 2025

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,462	11,312	98,518	(3,258)	113,034
Changes during period					
Dividends of surplus			(2,492)		(2,492)
Profit attributable to owners of parent			10,126		10,126
Change in scope of consolidation			110		110
Other			22		22
Purchase of treasury shares				(18)	(18)
Disposal of treasury shares				0	0
Net changes in items other than shareholders' equity					
Total changes during period	-	-	7,767	(17)	7,750
Balance at end of period	6,462	11,312	106,285	(3,276)	120,784

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Deferred gains or losses on hedges	Total accumulated other comprehensive income		
Balance at beginning of period	3,301	(59)	-	3,241	534	116,810
Changes during period						
Dividends of surplus						(2,492)
Profit attributable to owners of parent						10,126
Change in scope of consolidation						110
Other						22
Purchase of treasury shares						(18)
Disposal of treasury shares						0
Net changes in items other than shareholders' equity	(3,102)	(64)		(3,166)	73	(3,093)
Total changes during period	(3,102)	(64)		(3,166)	73	4,656
Balance at end of period	198	(124)	-	74	607	121,467

Consolidated statement of changes in equity

Fiscal year ended February 28, 2026

(Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	6,462	11,312	106,285	(3,276)	120,784
Changes during period					
Dividends of surplus			(2,491)		(2,491)
Profit attributable to owners of parent			5,953		5,953
Change in scope of consolidation		0			0
Other			(101)		(101)
Purchase of treasury shares				(2)	(2)
Disposal of treasury shares		292		707	1,000
Net changes in items other than shareholders' equity					
Total changes during period	-	293	3,359	704	4,358
Balance at end of period	6,462	11,605	109,645	(2,571)	125,143

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustment	Deferred gains or losses on hedges	Total accumulated other comprehensive income		
Balance at beginning of period	198	(124)	-	74	607	121,467
Changes during period						
Dividends of surplus						(2,491)
Profit attributable to owners of parent						5,953
Change in scope of consolidation						0
Other						(101)
Purchase of treasury shares						(2)
Disposal of treasury shares						1,000
Net changes in items other than shareholders' equity	246	(2)	50	294	51	346
Total changes during period	246	(2)	50	294	51	4,704
Balance at end of period	445	(127)	50	368	659	126,171

Consolidated statement of cash flows

(Millions of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Cash flows from operating activities		
Profit before income taxes	16,201	12,646
Depreciation	10,993	12,364
Amortization of goodwill	1,546	1,808
Impairment losses	1,331	77
Increase (decrease) in allowance for doubtful accounts	(5)	62
Increase (decrease) in retirement benefit liability	8	32
Increase (decrease) in contract liabilities	57	(2)
Interest and dividend income	(298)	(93)
Interest expenses	1,159	1,103
Foreign exchange losses (gains)	12	(93)
Share of loss (profit) of entities accounted for using equity method	(200)	(89)
Loss (gain) on sale of investment securities	(2,442)	-
Loss (gain) on sale of non-current assets	(8)	(666)
Loss on retirement of non-current assets	155	248
Loss on store closings	1,176	212
DismantlementExpenses	143	186
Decrease (increase) in trade receivables	(654)	(1,400)
Decrease (increase) in inventories	91	(2,183)
Decrease (increase) in other assets	(638)	198
Increase (decrease) in trade payables	11,263	2,877
Increase (decrease) in other liabilities	42	3,066
Other, net	(360)	469
Subtotal	39,574	30,826
Interest and dividends received	282	79
Interest paid	(1,195)	(1,066)
Income taxes paid	(7,649)	(6,610)
Net cash provided by (used in) operating activities	31,011	23,229

(Millions of yen)

	Fiscal year ended February 28, 2025	Fiscal year ended February 28, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment	(16,030)	(20,253)
Proceeds from sale of property, plant and equipment	15,669	20,578
Purchase of intangible assets	(1,495)	(1,582)
Purchase of investment securities	(9)	(59)
Proceeds from sale of investment securities	7,441	-
Payments of leasehold and guarantee deposits	(2,718)	(418)
Proceeds from refund of leasehold and guarantee deposits	383	340
Purchase of long-term prepaid expenses	(296)	(198)
Guarantee deposits received	2,074	1,014
Refund of guarantee deposits received	(616)	(172)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	-	(6,323)
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	574	-
Other, net	116	(139)
Net cash provided by (used in) investing activities	5,093	(7,215)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(5,200)	7,057
Proceeds from long-term borrowings	30,000	15,471
Repayments of long-term borrowings	(56,931)	(33,035)
Repayments of lease liabilities	(1,749)	(1,671)
Purchase of treasury shares	(18)	(2)
Proceeds from sale of treasury shares	0	1,000
Dividends paid	(2,492)	(2,491)
Net cash provided by (used in) financing activities	(36,390)	(13,672)
Effect of exchange rate change on cash and cash equivalents	17	(1)
Net increase (decrease) in cash and cash equivalents	(268)	2,339
Cash and cash equivalents at beginning of period	18,313	18,044
Cash and cash equivalents at end of period	18,044	20,384

(Notes on segment information, etc.)

Segment Information

1. Overview of Reporting Segments

The Group's reporting segments are those of the constituent units of the Group for which segregated financial information is available and are subject to periodic review by the Board of Directors in order to determine the allocation of management resources and evaluate business performance.

Based on the following business activities, the Group has identified four reporting segments: Retail Business, Wholesale Business, Food Service Business, and Real Estate Business.

Retail Business ..... Expansion of franchise stores such as "Home Center Musashi", "Viva Home", "Musashi Pro", and "NICO PET" as home improvement stores, "Ark Oasis" as an arts and crafts specialty store, "Ark Home" and "Fresh House" as renovation service stores, "P's-first" as a pet specialty store, and "Lopia" as a food business.

Wholesale Business ..... Sales of DIY-related supplies, gardening supplies, etc.

Food service business..... Management of restaurants with tonkatsu specialty store "Katsuya" and karaage specialty store "Karayama" as the main focus

Real Estate Business ..... Rental of real estate

2. Method of calculating the amount of operating revenue, profit or loss, assets and other items for each reporting segment

The method of accounting for the reported business segments is generally the same as described in the "Fundamental Important Matters for the Preparation of Consolidated Financial Statements".

In addition, profit in the reporting segment is a figure based on operating income.

Internal operating revenues or transfers between segments are based on market prices and other factors.

3. Information on the amount of operating revenue, profit or loss, assets and other items for each reported segment

The previous fiscal year (March 1, 2024 to February 28, 2025)

(Millions of yen)

	Reporting Segments					Other (Note)2	Adjustment amount (Note) 3	Amount recorded in the consolidated statements of income (Note)4
	Retail Business	Wholesale Business	Food Service Business	Real Estate Business	Total			
Operating revenue (Note)1								
(1) Sales revenue to external customers	255,270	4,426	56,145	14,104	329,946	1,018	-	330,964
(2) Internal operating revenue or transfers between segments	5	6,169	-	1,887	8,062	-	(8,062)	-
Total	255,276	10,595	56,145	15,992	338,008	1,018	(8,062)	330,964
Segment Profit	5,559	589	5,968	3,695	15,813	38	380	16,231
Segment Assets	239,211	3,005	27,365	58,562	328,144	1,126	5,373	334,645
Other items								
Depreciation (Note)5	7,669	25	648	2,492	10,836	130	27	10,993
Amount of amortization of goodwill	1,179	-	71	295	1,546	-	-	1,546
Impairment losses	911	-	381	38	1,331	-	-	1,331
UnAmortizedBalanceOfGoodwill	12,875	-	42	3,177	16,096	-	-	16,096
Increase in property, plant and equipment and intangible assets Note5	14,077	10	893	2,918	17,899	344	9	18,254

Note: 1. Operating revenue includes net sales and operating income.

2. The "Other" category is a business segment that is not included in the reporting segment and includes the fitness business.

3. The amount of adjustment is as follows:

(1) This is due to the elimination of inter-segment transactions.

(2) Among the assets in the current fiscal year, the amount of company-wide assets included in the adjustment amount item was 5,373 million yen, mainly consisting of surplus funds under management at the parent company and assets related to the administrative division.

4. Segment profit is adjusted to operating income in the consolidated statements of income.

5. Depreciation, property, plant and equipment and intangible assets increase include amortization and increase in long-term prepaid expenses.

The current fiscal year (March 1, 2025 to February 28, 2026)

(Millions of yen)

	Reporting Segments					Other (Note)2	Adjustment amount (Note) 3	Amount recorded in the consolidated statements of income (Note)4
	Retail Business	Wholesale Business	Food Service Business	Real Estate Business	Total			
Operating revenue (Note)1								
(1) Sales revenue to external customers	276,631	3,891	60,793	14,631	355,948	1,127	-	357,076
(2) Internal operating revenue or transfers between segments	6	6,631	-	2,005	8,642	-	(8,642)	-
Total	276,637	10,522	60,793	16,637	364,591	1,127	(8,642)	357,076
Segment Profit	3,271	474	5,342	3,609	12,697	108	164	12,971
Segment Assets	249,741	3,043	29,348	55,783	337,917	1,235	4,776	343,929
Other items								
Depreciation (Note)5	8,863	16	694	2,642	12,216	121	26	12,364
Amount of amortization of goodwill	1,477	-	35	295	1,808	-	-	1,808
Impairment losses	68	-	8	-	77	-	-	77
UnAmortizedBalanceOfGoodwill	14,975	-	7	2,882	17,865	-	-	17,865
Increase in property, plant and equipment and intangible assets Note5	19,037	0	1,553	1,218	21,811	202	16	22,030

Note: 1. Operating revenue includes net sales and operating income.

2. The "Other" category is a business segment that is not included in the reporting segment and includes the fitness business.

3. The amount of adjustment is as follows:

(1) This is due to the elimination of inter-segment transactions.

(2) Among the assets in the current fiscal year, the amount of company-wide assets included in the adjustment amount item was 4,776 million yen, mainly consisting of surplus funds under management at the parent company and assets related to the administrative division.
4. Segment profit is adjusted to operating income in the consolidated statements of income.
5. Depreciation, property, plant and equipment and intangible assets increase include amortization and increase in long-term prepaid expenses.

Related Information

The previous fiscal year (March 1, 2024 to February 28, 2025)

1. Product and Service Information

Since the same information is disclosed in the segment information, it is omitted.

2. Regional Information

(1) Operating revenue

Since the operating revenue to external customers in Japan exceeds 90% of the operating revenue in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3. Information per main customer

The list is omitted because there are no counterparties that account for 10% of the operating revenue in the consolidated statements of income out of the operating revenue to external customers.

The current fiscal year (March 1, 2025 to February 28, 2026)

1. Product and Service Information

Since the same information is disclosed in the segment information, it is omitted.

2. Regional Information

(1) Operating revenue

Since the operating revenue to external customers in Japan exceeds 90% of the operating revenue in the consolidated statements of income, the description is omitted.

(2) Property, plant and equipment

The amount of property, plant and equipment located in Japan exceeds 90% of the amount of property, plant and equipment on the consolidated balance sheet, so the description is omitted.

3. Information per main customer

The list is omitted because there are no counterparties that account for 10% of the operating revenue in the consolidated statements of income out of the operating revenue to external customers.

Information on impairment losses on fixed assets by reporting segment

The previous fiscal year (March 1, 2024 to February 28, 2025)

Since the same information is disclosed in the segment information, it is omitted.

The current fiscal year (March 1, 2025 to February 28, 2026)

Since the same information is disclosed in the segment information, it is omitted.

Information on amortization and unamortized balances of goodwill by reporting segment

The previous fiscal year (March 1, 2024 to February 28, 2025)

Since the same information is disclosed in the segment information, it is omitted.

The current fiscal year (March 1, 2025 to February 28, 2026)

Since the same information is disclosed in the segment information, it is omitted.

Information on Negative Goodwill Accrual Gains by Reporting Segment

The previous fiscal year (March 1, 2024 to February 28, 2025)

Not applicable.

The current fiscal year (March 1, 2025 to February 28, 2026)

Not applicable.