

NOTE: This document is originally written in Japanese and in case of any differences or discrepancies between the Japanese and English versions, the Japanese original version shall prevail.



YOROZU

May 15, 2026

Yorozu Corporation

Representative: Tsutomu Hiranaka, Representative Director, President and COO

Securities Code: 7294 (TSE Prime Market)

Contact: Toshiyuki Yago, Senior Vice President and CFO

Address: 3-7-60 Tarumachi, Kohoku-ku, Yokohama, Kanagawa 222-8560, Japan

Telephone: 045-543-6802

Notice Concerning the Recording of Allowance for Doubtful Accounts in Non-Consolidated Financial Results

Yorozu Corporation (the "Company") hereby announces that an allowance for doubtful accounts has been recorded as non-operating expenses in its non-consolidated financial results for the fiscal year ended March 31, 2026, as described below.

1. Details of the Allowance for Doubtful Accounts

As a result of reviewing the estimation of allowance for doubtful accounts for receivables due from underperforming consolidated subsidiaries, the Company has decided to record an allowance for doubtful accounts as non-operating expenses with respect to the receivables due from such subsidiaries, including YoroZu Sustainable Manufacturing Center, Inc.

2. Impact on Profit and Loss

As a result, the Company recorded an allowance for doubtful accounts of ¥1,648 million as non-operating expenses in its non-consolidated financial results for the fiscal year ended March 31, 2026. Since this amount is eliminated in the consolidated financial statements, it has no impact on the consolidated profit or loss.