



February 3, 2025

To All

Company name: Oisix ra daichi Inc. (Code: 3182 TSE Prime)
Representative: President and Representative Director, Kohey Takashima
Inquiries: Corporate Officer, General Manager of Administration Division
Shigeru Kumano
Telephone Number: +81 3 6867-1149

**Announcement of financial results for the 3rd quarter of the fiscal year ending March 2025
delayed by more than 45 days after the end of the quarter**

The Company resolved at a meeting of its Board of Directors held today to postpone the announcement of financial results for the 3rd quarter of the fiscal year ending March 2025, which was scheduled for February 13, 2025. As a result, the announcement of financial results is expected to be delayed by more than 45 days after the end of the quarter.

Particulars

1. Reason for the postponement

As announced in December 26, 2024 “Investigation of Improper Accounting at SLOGIX CORPORATION” (hereinafter “December 26 announce”), the company have been preparing to report the details of the improper accounting for the announcement of financial results for the 3rd quarter of the fiscal year ending March 2025. While an investigation by a team including outside experts is currently underway and both the Company and SHIDAX Co., Ltd. are expected to revise their securities reports for prior periods, the Company has decided to postpone the financial announcement since it will take a certain amount of time to finalize the financial figures after the investigation is completed.

2. Future Action

The date for the announcement of financial results for the 3rd quarter of the fiscal year ending March 2025. has not been determined at this time but will be announced by the end of March.
The new date will be announced as soon as it is determined.

3. Impact on Business Performance

The impact of this matter on our business performance is currently under investigation. However, at this time, we do not expect any significant change from the approximately 500 million yen (cumulative total) that we announced in our “December 26, announce”. Both the Company and SHIDAX Co., Ltd. expect to be affected by the accounting treatment of prior periods, and plan to revise our submitted annual securities reports for prior periods.

The overstatement of inventories was found to have occurred mainly before SHIDAX Co., Ltd. became a consolidated subsidiary of the Company, and is expected to have a limited impact on the Company's current year financial results and revisions to prior year's annual securities reports. There is no change to our consolidated earnings forecast for the fiscal year ending March 31, 2025. The Company will promptly announce any new matters that should arise as soon as it has been determined.

The Company wishes to express its profound apologies to its shareholders, investors, and other stakeholders for the inconvenience and concern the matter announced herein may cause.

(Reference) Investigation and Internal Control Enhancement Team

1. The background to the establishment of the Team

As “December 26 announce”, it was brought to light that SLOGIX, a food manufacturing base operating under SHIDAX CORPORATION, which became a consolidated subsidiary of our company, had overstated its inventories. It was decided that it was essential to conduct a comprehensive and in-depth investigation into this matter, and the team was set up to investigate the cause and enhance internal controls, including outside legal experts and certified public accountants who have no vested interest in our company.

2. About the Team structure

- Takashi Kiuchi (Miura&Partner, Attorney-at-law, Certified Public Accountant) (*)
- Kohei Matsumoto (Director)
- Chika Otobe (Outside full-time Corporate Auditor, Independent Officer)
- Yukihiro Moroe (Outside Corporate Auditor, Independent Officer)
- Takashi Kokubo (Outside Corporate Auditor, Independent Officer, Attorney-at-law)
- Kengo Wada (Outside Corporate Auditor, Independent Officer, Certified Public Accountant)
- Hideki Kutsuma (Head of Internal Audit Office)

(*) Miura&Partner, including Mr. Kiuchi, and foxcale Inc. will jointly form the investigation team.

3. Purpose of the Investigation

- Investigation of the facts related to this case
- Investigation of whether similar cases exist
- Calculation of the impact on the Company's consolidated financial statements, etc.
- Analysis of the causes of this case and recommendations for preventing a recurrence
- Other matters deemed necessary by Investigation and Internal Control Enhancement Team.

4. Future Action

The results of the investigation by Investigation and Internal Control Enhancement Team will be announced as soon as the investigation is completed.

End