

[NOTICE: This Consolidated Financial Summary is a translation of the Japanese original for reference purposes only, and in the event of any discrepancy, the Japanese original shall prevail.]

## Consolidated Financial Summary under Japanese GAAP for the Nine Months Ended December 31, 2025

February 12, 2026

Company Name: Oisix ra daichi Inc.

Stock Exchange Listing: Tokyo

Code Number: 3182

URL: <https://en.oisixradaichi.co.jp>

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Supplementary Information for Financial Statements:

Available

Explanatory Meeting to Be Held:

No

(Amounts of less than one million yen are rounded down)

### 1. Consolidated Financial Results for the Nine Months Ended December 31, 2025

#### (1) Consolidated Operating Results

(% represents the change from the previous fiscal year)

	Net Sales		EBITDA* <sup>1</sup>		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	million yen	%	million yen	%	million yen	%	million yen	%	million yen	%
Nine Months Ended December 31, 2025	194,633	0.5	10,052	(2.4)	5,726	(3.1)	5,345	(8.0)	4,370	23.6
December 31, 2024	193,625	116.0	10,303	70.2	5,911	37.7	5,813	21.7	3,536	17.3

Notes

Comprehensive Income:

Nine months ended December 31, 2025: 4,310 million yen / 17.5%

Nine months ended December 31, 2024: 3,669 million yen / 2.4%

\*1 EBITDA = operating profit + depreciation + amortization of goodwill

	Earnings per Share	Diluted Earnings per Share
	yen	yen
Nine Months Ended December 31, 2025	125.84	-
December 31, 2024	99.74	-

#### (2) Consolidated Financial Position

	Total Assets	Total Net Assets	Shareholders' Equity Ratio
	million yen	million yen	%
As of December 31, 2026	115,514	28,924	23.5
March 31, 2025	134,564	39,487	22.6

Reference: Shareholders' equity:

As of December 31, 2025: 27,157 million yen

As of March 31, 2025: 30,381 million yen

### 2. Dividends on Common Stock

	Dividends per Share				
	First quarter end	Second quarter end	Third quarter end	Fiscal year end	Total
	yen	yen	yen	yen	yen
Fiscal Year Ended March 31, 2025	—	0.00	—	0.00	0.00
Fiscal Year Ending March 31, 2026	—	8.00			
Fiscal Year Ending March 31, 2026 (Forecast)			—	8.00	16.00

Notes

Revisions to the most recently announced forecast: None

### 3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2026

(% represents the change from the previous fiscal year)

	Net Sales		EBITDA		Operating Profit		Profit Attributable to Owners of Parent		Earnings per Share
	million yen	%	million yen	%	million yen	%	million yen	%	yen
Fiscal Year Ending March 31, 2026	255,000	(0.4)	12,850	0.4	7,300	6.3	4,000	9.9	115.17

#### Notes

Revisions to the most recently announced forecast: None

#### Notes

1. Changes in significant subsidiaries during the period: Yes

Newly consolidated: SHiDAX Human & Food Services, Inc., ORD Food Services Holdings, Inc.

Excluded from consolidation: SHiDAX HOLDINGS CORPORATION, SHiDAX CORPORATION, DAISHINTO Inc. and five other companies

2. Adoption of specific accounting treatments to the preparation of quarterly consolidated financial statements: No

3. Changes in accounting policies and accounting estimates, and restatements

(A) Changes in accounting policies due to revisions in accounting standards: No

(B) Changes in accounting policies other than (A) above: No

(C) Changes in accounting estimates: No

(D) Restatements: No

4. Number of shares outstanding (common shares)

(A) Total shares outstanding including treasury shares

As of December 31, 2025	37,960,000 shares
As of March 31, 2025	38,028,092 shares

(B) Treasury shares

As of December 31, 2025	3,227,156 shares
As of March 31, 2025	3,295,174 shares

(C) Average outstanding shares

Nine Months Ended December 31, 2025	34,732,873 shares
Nine Months Ended December 31, 2024	35,453,922 shares

This financial report is outside the scope of the audit by certified public accountants or auditing firms.

#### Explanation of the proper use of forecast and other notes

The forward-looking statements herein are based on information available to the Company and certain assumptions deemed reasonable as of the date of publication of this document. They are not intended as the Company's commitment to achieve such forecasts, and actual results may differ significantly from these forecasts due to a wide range of factors.

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## 1. Consolidated Operating Results

### (1) Overview of Consolidated Operating Results

Our Group's corporate philosophy is "Farm for Tomorrow, Table for Tomorrow," and our mission is to solve social issues related to food through business approaches. We operate by considering how we can help our customers lead delicious, enjoyable, and healthy dietary lives.

In the current unstable environment, we are strengthening our awareness of our role as a service that supports lifestyle infrastructure, and we will strive to be of service to everyone.

The Company aims to achieve increased sales and profits primarily through sustained growth in sales and improved profitability in the BtoB Subscription Business (food service) toward mid-term targets. Furthermore, in the BtoC Subscription Business (food delivery service), the Company also aims to achieve sales growth.

Specifically, we aim to double the profits of our core BtoB and BtoC Subscription Businesses for FY2029 compared to FY 2024 (CAGR 15%).

#### BtoB Subscription Business

The domestic food service market is extremely large, worth approximately 5 trillion yen, and is stable, mainly in facilities for the elderly and company cafeterias. Meanwhile, concerns have emerged about the declining quality of food, driven by recent labor shortages and profit pressures from soaring ingredients and labor costs. This has led to the deterioration of food service providers' performance and accelerated industry consolidation. Towards our mid-term goals, we will seize this market realignment opportunity. We will promote both roll-up M&A and organic growth to strive for sustainable sales growth and improved profitability, and aim to become a top-tier company in the food service industry.

#### (Growth Actions and Profitability Targets)

##### I. Sustainable sales growth strategy (M&A / Organic)

Based on our policy of focusing on M&A in the B2B domain over the mid-term, we recently made SHiDAX HOLDINGS CORPORATION's food service business a wholly-owned subsidiary, positioning it as our core business. We aim for sustainable sales growth by combining the rapid expansion of our business scale through such roll-up strategies with organic growth.

##### II. Profitability improvement strategy

To improve profitability, in addition to promoting price optimization, we thoroughly standardize store operations, including shift management and food ingredient management. Furthermore, we leverage the know-how cultivated in our BtoC Subscription Business and apply it to the food service business, aiming to reduce labor costs through the "time-efficient food service model" and the introduction of DX. We aim to improve the profitability of our existing businesses through these actions.

##### III. Product development leveraging BtoC expertise

In our product development going forward, we utilize Oisix's development capabilities, which are backed by expertise and technical skills derived from customer feedback obtained through deliveries to around 360,000 subscribers. This will enable us to continue developing meals that are delicious in both taste and appearance, as well as fully cooked products that meet Oisix's quality standards, thereby promoting high added value in the food service business.

#### BtoC Subscription Business

The domestic food delivery market is worth approximately 3 trillion yen and is expected to continue growing at an annual rate of approximately 3%, indicating steady expansion. While our market share is only a few percent, we believe we can continue to grow in the domestic market, based on the experience of other global companies.

In addition, the ratio of e-commerce in the overall food market is only about 4%, which means it is still a niche market. The market including other companies' services, is expected to become more active.

We provide specialized subscription services. We have established high barriers to entry in this field through our direct network of farmers who produce high value-added products and our service development skills based on customer insights. As a result, we have established ourselves as the No. 1 company in this field based on total sales.

## (Growth Actions)

Toward our mid-term goals, in our domestic B2C subscription business, we will continue to evolve services and products such as "Cho-Raku (Super easy) Kit" and "Deli Oisix". We aim to increase the number of Oisix subscribers while maintaining profitability by allocating profits generated from cost improvements and other initiatives to marketing expenses.

The Group's operating results for December 31, 2025 were as follows: sales of 194,633 million yen /+0.5% YoY, EBITDA\* of 10,052 million yen /(2.4%) YoY, operating profit of 5,726 million yen /(3.1%) YoY, ordinary profit of 5,345 million yen /(8.0%) YoY, and profit attributable to owners of parent of 4,370 million yen /+23.6% YoY.

\*EBITDA = Operating profit + Depreciation + Amortization of goodwill

As announced in the "(Progress of Matters for Disclosure) Notice Regarding Change in Subsidiary Status through Additional Share Acquisition and Organizational Reorganization" dated October 1, 2025, the Vehicle Operation Service Business and Other Businesses related to SHiDAX HOLDINGS CORPORATION, SHiDAX CORPORATION, DAISHINTO Inc., and the five other subsidiaries, which were included in the Group's scope of consolidation until September 30, 2025, have been excluded from the scope of consolidation effective October 1, 2025.

The Group is classified into five segments, beginning with the two core businesses mentioned above.

### ①BtoC Subscription Business

The BtoC Subscription Business offers the home delivery service for premium and environmentally friendly food products—such as fresh fruits and vegetables, processed food items, and meal kits - in response to customer orders placed via our website and catalogs. These products are delivered in accordance with the Group's unique cultivation and production standards.

In Japan, we primarily sell food and ingredients directly through online platforms and catalogs under three brands: Oisix, Daichi wo Mamoru-kai, and Radish Boya. Oisix provides premium, time-saving products, and services, primarily targeting dual-income families with children. This year marks the 50th anniversary of Daichi wo Mamoru-kai (Association for the Protection of the Earth). Guided by the concept of "completely natural, purely domestic," we are dedicated to enhancing our services by emphasizing domestic and organic ingredients. Radish Boya develops innovative products and services, such as "Fuzoroi Radish" - a selection of non-standard vegetables and related items designed to achieve zero food waste - targeting households that wish to contribute to society and support local producers through everyday activities like cooking.

Internationally, we operate the Purple Carrot brand in the United States. Purple Carrot caters primarily to consumers seeking a healthy lifestyle through plant-based diets while offering convenient, time-saving products and services.

### ②BtoB Subscription Business

The BtoB Subscription Business is classified into three categories: "Food service (Life Care)" for hospitals, elderly care facilities and nurseries; "Food service (Contract)" for companies and factories; and "Food service (School Lunch)" for school meals commissioned by local governments. This business also includes Sukusuku Oisix, which wholesales food ingredients to nurseries.

### ③Social Service Business

The Social Service Business operates facilities for local governments, including after-school clubs, children's centers, libraries, and community centers located in highway service areas. In addition, it provides various outsourcing services to private companies.

### ④Vehicle Operation Service Business

The Vehicle Operation Service Business offers contracted vehicle operation and management services, as well as maintenance and inspection services, to both private companies and local governments. As announced in the "(Progress of Matters for Disclosure)

Notice Regarding Change in Subsidiary Status through Additional Share Acquisition and Organizational Reorganization" dated October 1, 2025, the Vehicle Operation Service Business was included in the Group's scope of consolidation until September 30, 2025, whereas it has been excluded from the scope of consolidation effective October 1, 2025.

#### ⑤Other Businesses

This segment includes an e-commerce support business for other companies, mobile supermarket services, and an investment business.

Please refer to the financial results presentation materials for details on the business performance during the third quarter consolidated period.

#### (2) Overview of Financial Position

Total assets at the end of December 31, 2025 stood at 115,514 million yen, a decrease of 19,049 million yen from the end of March 31, 2025.

Current assets stood at 58,569 million yen, an increase of 5,322 million yen compared to the end of March 31, 2025. This increase was mainly due to an increase of 2,527 million yen in cash and deposits, an increase of 1,479 million yen in accounts receivable.

Fixed assets stood at 56,945 million yen, a decrease of 24,371 million yen compared to the end of March 31, 2025. The main factors behind this were a decrease of 3,078 million yen in tangible fixed assets, a decrease of 17,443 million yen in intangible fixed assets, and a decrease of 3,848 million yen in investments and other assets. The main factors behind the decrease in intangible assets were a decrease in customer-related assets of 11,279 million yen and a decrease in goodwill of 5,510 million yen, due to the impact of the organizational restructuring associated with the sale of the Vehicle Operation Service Business.

Total liabilities at the end of December 31, 2025 stood at 86,589 million yen, a decrease of 8,487 million yen from the end of March 31, 2025.

Current liabilities stood at 54,972million yen, an increase of 9,038 million yen from the end of March 31, 2025. This was mainly due to increases of 6,035 million yen in the current portion of short-term borrowings and 1,860 million yen in accounts payable - trade.

Non-current liabilities stood at 31,617 million yen, a decrease of 17,525 million yen from the end of March 31, 2025. This was mainly due to a decrease in long-term borrowings of 12,248 million yen and a decrease in deferred tax liabilities of 4,008 million yen.

Total net assets at the end of December 31, 2025 stood at 28,924 million yen, a decrease of 10,562 million yen from the end of March 31, 2025. This was mainly due to profit attributable to owners of parent of 4,370 million yen, a decrease in non-controlling interests of 7,300 million yen, and a decrease in capital surplus of 1,597 million yen.

#### (3) Explanation of Forecast

There are no changes to the full-year earnings forecasts announced in the "Notice Regarding Revision of Financial Forecasts Due to Change in Subsidiary Status through Additional Share Acquisition and Organizational Reorganization" dated November 7, 2025.

We will promptly disclose any matters that should be disclosed or when the accuracy of the earnings forecast improves. Please note that this earnings forecast is based on information available at the time of disclosure and assumptions made by the Company and does not guarantee the achievement of the forecast. Actual results may differ from the forecast due to various factors.

## 2. Consolidated Financial Statements and Principal Notes

### (1) Consolidated Balance Sheets

	(Unit: million yen)	
	As of March 31, 2025	As of December 31, 2025
<b>Assets</b>		
Current assets		
Cash and deposits	19,155	21,683
Notes receivable	44	62
Accounts receivable	25,938	27,417
Merchandise and finished goods	2,685	3,186
Work in process	229	221
Raw materials and supplies	1,838	2,212
Accounts receivable - other	1,361	1,720
Other	2,240	2,343
Allowance for doubtful accounts	(246)	(277)
Total current assets	53,246	58,569
Non-current assets		
Property, plant and equipment		
Leased assets, net	18,234	17,241
Other, net	8,831	6,745
Total property, plant and equipment	27,066	23,987
Intangible assets		
Customer-related intangible assets	24,476	13,197
Goodwill	14,837	9,326
Other	2,813	2,159
Total intangible assets	42,127	24,683
Investments and other assets		
Investment securities	3,841	3,961
Deferred tax assets	4,151	1,454
Other	4,208	2,864
Allowance for doubtful accounts	(78)	(6)
Total investments and other assets	12,123	8,274
Total non-current assets	81,317	56,945
Total assets	134,564	115,514

(Unit: million yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities		
Current liabilities		
Accounts payable - trade	11,671	13,531
Short-term borrowings	10,095	16,130
Current portion of long-term borrowings	1,884	1,677
Lease liabilities	1,294	1,297
Accounts payable - other	6,906	7,369
Accrued expenses	8,574	7,633
Income taxes payable	797	1,574
Contract liabilities	499	1,314
Provision for bonuses	1,606	600
Provision for point card certificates	109	128
Other	2,492	3,715
Total current liabilities	45,933	54,972
Non-current liabilities		
Long-term borrowings	21,401	9,153
Lease liabilities	17,417	16,467
Asset retirement obligations	1,316	1,115
Deferred tax liabilities	8,682	4,674
Other	324	207
Total non-current liabilities	49,143	31,617
Total liabilities	95,076	86,589
Net assets		
Shareholders' equity		
Share capital	3,995	3,995
Capital surplus	8,053	6,455
Retained earnings	23,736	22,168
Treasury shares	(6,807)	(6,667)
Total shareholders' equity	28,978	25,952
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	214	213
Foreign currency translation adjustment	1,188	991
Total accumulated other comprehensive income	1,403	1,205
Share acquisition rights	75	37
Non-controlling interests	9,030	1,729
Total net assets	39,487	28,924
Total liabilities and net assets	134,564	115,514



## (2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

## Consolidated Statements of Income

(Unit: million yen)

	Nine Months Ended December 31, 2024	Nine Months Ended December 31, 2025
Net sales	193,625	194,633
Cost of sales	136,344	137,543
Gross profit	57,281	57,089
Selling, general and administrative expenses	51,369	51,363
Operating profit	5,911	5,726
Non-operating income		
Interest income	6	22
Dividend income	46	4
Dividends income of group term insurance	191	185
Compensation income	17	22
Foreign exchange gain	—	5
Subsidy income	18	26
Investment gain on equity method	400	—
Other	101	73
Total non-operating income	781	339
Non-operating expenses		
Interest expenses	555	487
Foreign exchange losses	46	—
Investment loss on equity method	—	29
Loss on investments in investment partnerships	61	81
Other	215	122
Total non-operating expenses	878	720
Ordinary profit	5,813	5,345
Extraordinary income		
Gain on liquidation of subsidiaries and associates	—	58
Gain on sale of shares of subsidiaries and associates	—	2,292
Gain on step acquisitions	439	—
Total extraordinary income	439	2,351
Extraordinary expenses		
Impairment loss	—	116
Total extraordinary expenses	—	116
Profit before income taxes	6,253	7,580
Income taxes - current	1,708	2,931
Income taxes - deferred	962	147
Total income taxes	2,671	3,079
Profit	3,581	4,500
Profit attributable to non-controlling interests	45	130
Profit attributable to owners of parent	3,536	4,370

## Consolidated Statement of Comprehensive Income

(Unit: million yen)

	Nine Months Ended December 31, 2024	Nine Months Ended December 31, 2025
Profit	3,581	4,500
Other comprehensive income		
Valuation difference on available-for-sale securities	17	29
Foreign currency translation adjustment	106	(218)
Proportionate share of investment on equity method	(37)	(1)
Total other comprehensive income	87	(190)
Comprehensive income	3,669	4,310
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,588	4,172
Comprehensive income attributable to non-controlling interests	80	137

### (3) Notes Regarding Consolidated Financial Statements

The quarterly consolidated financial statements have been prepared in accordance with the standards for the preparation of quarterly financial statements set forth in Article 4, Paragraph 1 of the Tokyo Stock Exchange, Inc.'s Regulations for the Preparation of Quarterly Financial Statements, and the accounting standards for quarterly financial statements generally accepted in Japan (provided, however, that the omissions specified in Article 4, Paragraph 2 of the Regulations for the Preparation of Quarterly Financial Statements are applied).

#### (Going Concern Assumption)

Not applicable.

#### (Notes to the Cash Flow Statement)

We have not prepared a quarterly consolidated cash flow statement for the third quarter of the current fiscal year. Depreciation (including amortization for intangible assets other than goodwill) and amortization and amortization of goodwill for the third quarter of the current fiscal year are as follows.

	Nine Months Ended December 31,2024	Nine Months Ended December 31,2025
Depreciation	3,410 million yen	3,386 million yen
Amortization of goodwill	981	939

#### (Notes on Significant Changes in Shareholders' Equity)

Not applicable.

## (Segment Information)

## Segment and Other Information

Nine Months Ended December 31, 2024

## 1. Information on the amounts of net sales, profit or loss by reportable segment

(Unit: million yen)

	Reportable Segment					Other businesses	Adjustments	Amounts shown on consolidated statement of income
	B to C Subscription	B to B Subscription	Social Service	Vehicle Operation Service	Total			
Net Sales								
Oisix	45,239	—	—	—	45,239	—	—	45,239
Daichi wo Mamorukai	8,240	—	—	—	8,240	—	—	8,240
Radish Boya	12,772	—	—	—	12,772	—	—	12,772
Purple Carrot	7,884	—	—	—	7,884	—	—	7,884
Food service (Life Care)	—	24,604	—	—	24,604	—	—	24,604
Food service (Contract)	—	17,468	—	—	17,468	—	—	17,468
Food service (School Lunch)	—	11,743	—	—	11,743	—	—	11,743
Suku-suku Oisix	—	1,475	—	—	1,475	—	—	1,475
After-school care service	—	—	17,620	—	17,620	—	—	17,620
Other social services	—	—	9,818	—	9,818	—	—	9,818
Executive vehicle management	—	—	—	8,796	8,796	—	—	8,796
General vehicle management	—	—	—	7,945	7,945	—	—	7,945
Passenger transport	—	—	—	3,612	3,612	—	—	3,612
Other	—	2,371	—	—	2,371	13,888	—	16,260
Revenue from Contracts with Customers	74,136	57,663	27,439	20,354	179,594	13,888	—	193,482
Other	—	—	—	—	—	142	—	142
Net sales to external customers	74,136	57,663	27,439	20,354	179,594	14,031	—	193,625
Intersegmental net sales and transfers	—	39	35	45	119	1,738	(1,858)	—
Total	74,136	57,703	27,474	20,399	179,714	15,769	(1,858)	193,625
Segment profit (loss)	7,274	1,049	1,051	1,550	10,925	901	(5,915)	5,911

## Notes

1. The "Other businesses" segment is a business segment not included in the reported segments and includes other companies' EC support business, mobile supermarket business, and investment business and others.
2. Adjustments to segment profit mainly consist of corporate expenses, such as general and administrative expenses that are not attributable to any reportable segment.
3. Segment profit is reconciled with operating profit on the consolidated statement of income.
4. "Other" revenue is recorded in accordance with the 'Accounting Standard for Lease Transactions (ASBJ Statement No. 13).'

Nine Months Ended December 31, 2025

1. Information on the amounts of net sales, profit or loss by reportable segment

(Unit: million yen)

	Reportable Segment					Other businesses	Adjustments	Amounts shown on consolidated statement of income
	B to C Subscription	B to B Subscription	Social Service	Vehicle Operation Service	Total			
Net Sales								
Oisix	45,772	—	—	—	45,772	—	—	45,772
Daichi wo Mamorukai	7,899	—	—	—	7,899	—	—	7,899
Radish Boya	12,930	—	—	—	12,930	—	—	12,930
Purple Carrot	5,691	—	—	—	5,691	—	—	5,691
Food service (Life Care)	—	25,429	—	—	25,429	—	—	25,429
Food service (Contract)	—	19,182	—	—	19,182	—	—	19,182
Food service (School Lunch)	—	13,519	—	—	13,519	—	—	13,519
Suku-suku Oisix	—	1,907	—	—	1,907	—	—	1,907
After-school care service	—	—	20,661	—	20,661	—	—	20,661
Other social services	—	—	9,631	—	9,631	—	—	9,631
Executive vehicle management	—	—	—	6,132	6,132	—	—	6,132
General vehicle management	—	—	—	5,758	5,758	—	—	5,758
Passenger transport	—	—	—	2,658	2,658	—	—	2,658
Other	—	2,417	—	—	2,417	14,966	—	17,383
Revenue from Contracts with Customers	72,294	62,456	30,292	14,549	179,593	14,966	—	194,560
Other	—	—	—	—	—	73	—	73
Net sales to external customers	72,294	62,456	30,292	14,549	179,593	15,039	—	194,633
Intersegmental net sales and transfers	0	138	27	35	201	1,886	(2,088)	—
Total	72,294	62,595	30,320	14,584	179,795	16,926	(2,088)	194,633
Segment profit (loss)	6,212	2,061	1,401	1,369	11,044	461	(5,779)	5,726

Notes

1. The "Other businesses" segment is a business segment not included in the reported segments and includes other companies' EC support business, mobile supermarket business, and investment business and others.
2. Since SHIDAX HOLDINGS CORPORATION, SHIDAX CORPORATION, DAISHINTO Inc., and five other subsidiaries—which were classified under the Vehicle Operation Service Business and Other Businesses—were excluded from the scope of consolidation due to the transfer of all their shares, their operating results for the period from April 1, 2025, to September 30, 2025, are presented
3. Adjustments to segment profit mainly consist of corporate expenses, such as general and administrative expenses that are not attributable to any reportable segment.
4. Segment profit is reconciled with operating profit on the consolidated statement of income.
5. "Other" revenue is recorded in accordance with the 'Accounting Standard for Lease Transactions (ASBJ Statement No. 13).'

## 2. Assets by reportable segment

The Company transferred all shares of DAISHINTO Inc. and one other company, which were classified under the Vehicle Operation Service Business, on October 1, 2025. Consequently, total assets for the "Vehicle Operation Service Business" as of the end of the third quarter of the current fiscal year decreased by 30,438 million yen compared to the end of the previous fiscal year.

## 3. Information on Impairment Loss on Fixed Assets or Goodwill, etc. by reportable segment

(Significant changes in the amount of goodwill)

In the third quarter of the current fiscal year, the Company transferred all shares of its consolidated subsidiaries, DAISHINTO Inc. and one other company, and excluded them from the scope of consolidation. This has resulted in a significant change in the amount of goodwill. The amount of decrease in goodwill resulting from this event was 4,541 million yen in the "Vehicle Operation Service Business" segment, which has been excluded from the reportable segments.

## 4. Changes in reportable segments

(Change in method of reporting segments)

From the first quarter of the current fiscal year, the Company has revised its performance management categories to align them with strategic business operations, with the aim of concentrating and optimizing management resources on its core BtoC Subscription and BtoB Subscription Businesses. Food service (School Lunch), which was previously classified as "Social Service Business," has been reclassified to "BtoB Subscription Business" because its business characteristics are very similar to those of the meal services business for elderly care facilities, nurseries, and company cafeterias, which are the main businesses of the BtoB Subscription Business.

Segment information for the third quarter of the previous fiscal year has been prepared based on the new segments.

(Change in classification of breakdown of revenue)

From the first quarter of the current fiscal year, the names of the segments within the reportable segments have been changed as follows: "Medical Food" has been changed to "Food service (Life Care)", "Contract Food" has been changed to "Food service (Contract)" , "School lunch service" has been changed to "Food service (School Lunch)", and "Social services" has been changed to "Other social services". This change is solely a renaming of the revenue breakdown information within the reporting segments and has no impact on the segment information.

Additionally, the segment information for the third quarter of the previous fiscal year has been restated using the new names.