



May 28, 2026

To Our Stakeholders

Company Name: Oisix ra daichi Inc.
(Code: 3182 TSE Prime)
Name of Representative: Kohey Takashima,
President and Representative Director
Inquiries: Tetsuya Nakagawa, CFO
Telephone: +81 3 6867-1149

Notice Regarding Change of Accounting Auditor

Oisix ra daichi Inc. (the "Company") announced that its Board of Corporate Auditors resolved today to change the accounting auditor that provides audit certification under Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act. The change of accounting auditor is subject to approval at the 29th Annual General Meeting of Shareholders scheduled to be held on June 25, 2026.

1. Scheduled Date of Change
June 25, 2026 (Date of the 29th Annual General Meeting of Shareholders)
2. Overview of the Incoming and Outgoing Accounting Auditors

(1) Overview of the Incoming Accounting Auditor

(i) Name	PwC Japan LLC
(ii) Address	Otemachi Park Building, 1-1-1 Otemachi, Chiyoda-ku, Tokyo
(iii) Name of Engagement Partners	Masaki Nitta, Toshiro Namiki
(iv) Registration Status under the Listed Company Audit Firm Registration System of the Japanese Institute of Certified Public Accountants	Registered

(2) Overview of the Outgoing Accounting Auditor

(i) Name	Deloitte Touche Tohmatsu LLC
(ii) Address	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
(iii) Name of Engagement Partners	Mitsuyasu Nakagiri, Kenji Oyama

3. Rationale for Recommending the Candidate for Accounting Auditor Listed in 2 (1) Above
The Board of Corporate Auditors comprehensively reviewed the expertise, independence, suitability, and quality control system of PwC Japan LLC. As a result, the Board determined that the firm has an appropriate audit structure aligned with the Company's business scale and operating environment, making it well-suited for the position. Additionally, the Company selected the firm with the rationale that its appointment will bring a fresh perspective on the audits.

4. Date of Initial Appointment of the Outgoing Accounting Auditor
June 25, 2009
5. Opinions in the Audit Reports and Other Documents Prepared by the Outgoing Accounting Auditor over the Past Three Years
Not applicable.
6. Rationale and Background for the Change
Deloitte Touche Tohmatsu LLC, the Company's current accounting auditor, will reach the end of its term of office at the conclusion of the 29th Annual General Meeting of Shareholders scheduled to be held on June 25, 2026.
While an appropriate audit structure has been properly established by the current accounting auditor, given the long tenure of its continuous audits, the Company has conducted a comparative evaluation of other audit firms from a corporate governance perspective to ensure audit independence and the implementation of audits from a fresh perspective.
As a result, the Company has decided to appoint PwC Japan LLC as its new accounting auditor because the firm possesses the expertise, independence, suitability, and quality control system appropriate for the Company's future business expansion and is expected to bring a fresh perspective to the audits.
7. Opinions on the Rationale and Background Described in 6 Above
 - (1) Opinions of the Outgoing Accounting Auditor
The Company has received a response stating that it has no specific opinions.
 - (2) Opinions of the Board of Corporate Auditors
The Board of Corporate Auditors has determined that the change is appropriate.