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 Securities code: 6323
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Notice Regarding Recognition of Extraordinary Loss and Revision to Full-Year Consolidated Financial Forecasts

RORZE CORPORATION (the “Company”) hereby announces that it will record an extraordinary loss for the fiscal year ending February 2026. In addition, taking into account the recognition of this extraordinary loss and recent business performance trends, the Company has decided to revise the full-year consolidated earnings forecast for the fiscal year ending February 2026, which was previously announced on April 11, 2025, as set forth below.

1. Recognition of Extraordinary Loss

As disclosed in the “Notice Regarding Jury Verdict in Lawsuit Against RORZE” dated March 16, 2026, a jury returned a verdict recognizing the plaintiff’s claims in connection with the litigation involving the Company and its U.S. subsidiary.

Based on the above, the Company has decided to record, for the fiscal year ending February 2026, an extraordinary loss in the amount of ¥7,429 million as an expense for provision for litigation loss, reflecting the provisional amount of damages indicated in the jury verdict. Please note that this amount has been calculated based on information available at this time and may change depending on the progress of future procedures and other factors.

2. Revision of Full-Year Consolidated Earnings Forecast for the Fiscal Year Ending February 28, 2026 (March 1, 2025 – February 28, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previously announced forecast (A)	128,190	30,345	30,618	23,499	¥133.31
Revised forecast (B)	128,794	31,154	32,621	19,049	¥109.34
Change (B – A)	604	809	2,002	△4,449	—
Change (%)	0.5	2.7	6.5	△18.9	—
(Reference) Actual Results for FY ended February 28, 2025	124,406	32,024	35,454	23,634	¥134.08

(Reason for revision)

As stated in 1. above, due to the recognition of the extraordinary loss, profit attributable to owners of parent is expected to be lower than the previously announced forecast.

The forecast dividend for the fiscal year ending February 2026 remains unchanged from the previously announced amount (¥17 per share).

Note: The above forecasts have been prepared based on information available as of the date of this document. Actual results may differ from the forecasts due to various factors in the future.