Consolidated Financial Results for the Nine Months Ended June 30, 2026

(Under Japanese GAAP)

August 14, 2026

Company name YOKOREI Co.,Ltd
Stock exchange listings: Tokyo Prime
Securities code 2874
URL https://www.yokorei.co.jp
Representative (Title) President and Representative Director (Name) Kenji Furuse
Inquiries (Title) Director, Public Relations and InvestorRelations (Name) Hiroshi Okada Tel 045-210-0011

Dividend payable date (as planned) ―

Supplemental material of results : None

Convening briefing of results : None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the nine months ended June 30, 2026 (from October 1, 2025 to June 30, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2026	97,880	2.7	6,161	66.1	6,201	89.2	2,789	21.9
June 30, 2025	95,266	4.5	3,709	(8.3)	3,278	13.1	2,289	37.4

Note:Comprehensive income For the nine months ended June 30, 2026 5,827Millions of yen(127.4%)
For the nine months ended June 30, 2025 2,562 Millions of yen((64.7)%)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
June 30, 2026	47.21	―
June 30, 2025	38.82	―

(2) Consolidated financial position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
June 30, 2026	220,086	86,943	38.6	1,437.15
September 30, 2025	209,034	82,417	38.6	1,368.24

Reference:Owner's equity As of June 30, 2026 85,005 Millions of yen
As of September 30, 2025 80,718 Millions of yen

2. Cash dividends

	Annual dividend				
	First quarter	Second quarter	Third quarter	Year end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	―	12.00	―	12.00	24.00
Fiscal year ending September 30, 2026	―	13.00	―		
Fiscal year ending September 30, 2026 (Forecast)				14.00	27.00

Note:Revisions to the forecast of cash dividends most recently announced : None

3. Consolidated financial forecast for the fiscal year ending September 30, 2026
(from October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending September 30, 2026	125,000	(0.4)	7,000	65.2	6,400	74.9	6,300	218.4	106.62

Note:Revisions to the earnings forecasts most recently announced：Yes

* Notes

(1) Significant changes in the scope of consolidation during the period：None

Newly included: － companies (Company name)、Excluded: － companies (Company name)

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements：None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations ：None

(ii) Changes in accounting policies due to other reasons ：None

(iii) Changes in accounting estimates ：None

(iv) Restatement ：None

(4) Number of issued shares (common shares)

① Number of issued and outstanding shares at the period end (including treasury stock)	As of June 30, 2026	59,222,784 Shares	As of September30,2025	59,266,684 shares
② Number of treasury stock at the period end	As of June 30, 2026	74,050 shares	As of September 30, 2025	272,414 shares
③ Average number of shares (quarterly period-YTD)	Nine months ended June 30, 2026	59,087,128 shares	Nine months ended June 30, 2025	58,957,685 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm：None

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this document are based on information currently available to the Company and certain assumptions that the Company considers reasonable, and are not intended to be a promise by the Company that they will be achieved. Actual results may differ significantly due to various factors, including economic conditions surrounding the Yokorei Group, business environment, competition with other companies, natural disasters, and interest rates. Regarding the use of earnings forecasts and the assumptions underlying such forecasts, please refer to “Explanation regarding consolidated earnings forecasts and other forward-looking information” of the attached materials.

1. Overview of Consolidated Operating Performance

(1) Overview of Consolidated Operating Performance for the Nine Months Ended June 30, 2026

In the first nine months of the fiscal year ending September 30, 2026 (October 1, 2025 – June 30, 2026), Japan's economy maintained a moderate recovery trend, supported by improvements in the employment and income environments. Meanwhile, the business environment for the food industry remained challenging due to soaring raw material prices and growing consumer thriftiness amid price hikes.

In this environment, we have implemented various measures based on the new medium-term management plan (Phase II), "The Power to Connect," which has entered its final year. Our basic operating policies are to "solve domestic and overseas issues through the high-quality logistics we have developed over the years and provide smart cold services to customers" in the Refrigerated Warehousing Business, and to "deliver seasonal appeal and deliciousness to customers by leveraging our network with domestic and overseas producers and our expertise in product selection" in the Food Sales Business.

As a result, the Yokorei Group recorded consolidated net sales of ¥97,880 million, up 2.7% year on year, in the first nine months of the fiscal year. Operating profit totaled ¥6,161 million, up 66.1% year on year, and ordinary profit was ¥6,201 million, up 89.2% year on year. Profit attributable to owners of parent totaled ¥2,789 million, up 21.9% year on year.

Refrigerated Warehousing Business

The Refrigerated Warehousing Business posted higher sales and profit in the first nine months of the fiscal year, continuing the trend from the first half, due mainly to increased handling volumes against a backdrop of strong demand for refrigerated warehousing.

Although the business faced downward pressure on profits due to increases in depreciation expenses and personnel costs—driven by logistics centers that commenced operations in the last two fiscal years—both incoming and outgoing cargo volumes and inventory volumes for the entire business all exceeded those of the previous fiscal year. This growth was driven mainly by an increase in handling volumes of frozen foods and livestock products (chicken). In addition, progress in rate revisions also contributed to higher sales and profit.

At Thai Yokorei Co., Ltd., a consolidated subsidiary, handling volumes of fruit juice, in addition to its mainstay livestock and dairy products, continued to expand from the first half of the fiscal year. Although incoming and outgoing cargo volumes decreased slightly, storage fee income increased due to a higher occupancy rate, while progress in rate revisions, as in Japan, also contributed to higher sales and profit.

As a result, overall segment sales came to ¥30,686 million, up 10.3% year on year, and operating profit was ¥6,928 million, up 18.6% year on year, marking record-high operating profit for the Refrigerated Warehousing Business segment for the first nine months.

Food Sales Business

During the first nine months of the fiscal year, we continued our shift to a business structure focused on profit margins by reviewing low-margin transactions and working to improve inventory turnover. Consequently, although net sales were slightly below the same period of the previous fiscal year, the profit margin improved significantly, resulting in lower sales but higher profit.

In marine products, mackerel catches in coastal waters off Kyushu remained strong, and freezing and production at sorting spots progressed smoothly. Furthermore, firm demand for exports and processing materials made a significant contribution to profit, resulting in lower sales but higher profit for marine products overall.

In livestock products, we continued to shift toward domestically produced pork, while in chicken, we focused on expanding sales channels for by-products, thereby securing profit. Sales and sales volume of beef increased as a result of proactive sales initiatives, while livestock products as a whole recorded lower sales but higher profit.

Agricultural products as a whole recorded higher sales and profit as a result of setting appropriate selling prices and strengthening sales efforts for mainstay potato products, despite the impact of poor harvests.

As a result, overall segment sales came to ¥67,170 million, down 0.4% year on year, and operating profit was ¥2,318 million, up 168.0% year on year, marking record-high operating profit for the Food Sales Business segment for the first nine months.

(2) Overview of Financial Position for the Nine Months Ended June 30, 2026

Assets, Liabilities, and Net Assets

Total assets as of June 30, 2026, amounted to ¥220,086 million, an increase of ¥11,052 million from the previous fiscal year-end (September 30, 2025). This was mainly due to increases of ¥9,158 million in property, plant and equipment and ¥1,203 million in investment securities.

Total liabilities increased ¥6,526 million from the previous fiscal year-end to ¥133,143 million. This was mainly due to increases of ¥3,621 million in other (accounts payable – facilities), ¥1,080 million in notes and accounts payable – trade, and ¥958 million in income taxes payable.

Total net assets amounted to ¥86,943 million, an increase of ¥4,525 million from the previous fiscal year-end.

Cash Flows

Cash and cash equivalents (hereinafter, “cash”) at the end of the period amounted to ¥2,946 million, a decrease of ¥321 million compared with the previous fiscal year-end (September 30, 2025). The main factors affecting cash flows during the first nine months of the fiscal year are summarized as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to ¥12,242 million, compared with ¥3,647 million provided in the same period of the previous fiscal year. The main factors included income before income taxes of ¥4,157 million, depreciation and amortization of ¥6,562 million, and impairment losses of ¥2,200 million.

(Cash flows from investing activities)

Net cash used in investing activities amounted to ¥10,439 million, compared with ¥10,091 million used in the same period of the previous fiscal year. Cash outflows were mainly attributable to ¥12,736 million for the purchase of property, plant and equipment.

(Cash flows from financing activities)

Net cash used in financing activities amounted to ¥2,188 million, compared with ¥6,929 million provided in the same period of the previous fiscal year. The main factors were dividends paid of ¥1,477 million and a net decrease in borrowings from financial institutions of ¥625 million.

(3) Consolidated Earnings Forecast

The Company has revised the consolidated earnings forecast for the fiscal year ending September 30, 2026 that was announced in the “Announcement Regarding Differences Between the Second Quarter Earnings Forecast and Actual Results for the Fiscal Year Ending September 2026, Revision to Full-Year Earnings Forecast, and Revision to Dividend Forecasts for Interim and Year-End Dividends from Retained Earnings” dated May 15, 2026. For details, please refer to the “Announcement Regarding Revision to Full-Year Earnings Forecast for the Fiscal Year Ending September 2026,” which was released on August 14, 2026.

2. Consolidated Financial Statements

(1) Consolidated Balance Sheets

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
	Amount	Amount
Assets		
Current assets		
Cash and deposits	3,659	3,373
Notes and accounts receivable – trade	13,318	14,217
Merchandise	14,461	14,453
Advance payments	381	496
Short-term loans receivable	1,031	675
Other	1,416	1,511
Allowance for doubtful accounts	(13)	(2)
Total current assets	34,253	34,726
Noncurrent assets		
Property, plant and equipment		
Buildings and structures, net	75,103	70,699
Machinery, equipment and vehicles, net	12,261	12,051
Land	31,251	31,651
Leased assets, net	388	353
Construction in progress	3,565	17,016
Other, net	989	945
Total property, plant and equipment	123,559	132,718
Intangible fixed assets	3,174	3,163
Investments and other assets		
Investment securities	43,256	44,460
Long-term loans receivable	4,296	4,614
Long-term accounts receivable – other	6,609	7,185
Deferred tax assets	2	2
Retirement benefit asset	434	463
Other	987	896
Allowance for doubtful accounts	(7,540)	(8,146)
Total investments and other assets	48,046	49,478
Total non-current assets	174,780	185,360
Total assets	**209,034**	**220,086**

(Millions of yen)

	As of September 30, 2025	As of June 30, 2026
	Amount	Amount
Liabilities		
Current liabilities		
Notes and accounts payable – trade	4,882	5,963
Short-term loans payable	13,591	13,269
Current portion of long-term loans payable	5,541	5,481
Current portion of bonds payable	10,000	10,000
Lease obligations	106	102
Income taxes payable	256	1,214
Accrued employees' bonuses	724	227
Accrued bonuses for directors and corporate auditors	47	36
Other	4,664	9,351
Total current liabilities	39,814	45,647
Noncurrent liabilities		
Bonds	10,000	10,000
Long-term loans payable	68,897	68,971
Lease obligations	315	279
Deferred tax liabilities	999	1,384
Provision for Executive Compensation BIP Trust	95	-
Provision for loss on guarantees	4,466	4,871
Net defined benefit liability	164	138
Asset retirement obligations	623	634
Other	1,239	1,215
Total non-current liabilities	86,801	87,495
Total liabilities	**126,616**	**133,143**
Net assets		
Shareholders' equity		
Common stock	14,303	14,303
Capital surplus	14,427	14,442
Retained earnings	41,917	43,228
Treasury stock	(227)	(64)
Total shareholders' equity	70,420	71,909
Accumulated other comprehensive income		
Unrealized gain on available-for-sale securities	8,597	10,756
Deferred gain (loss) on derivatives under hedge accounting	13	49
Foreign currency translation adjustments	891	1,540
Remeasurements of defined benefit plans	794	749
Total accumulated other comprehensive income	10,297	13,095
Non-controlling interests	**1,699**	**1,937**
Total net assets	**82,417**	**86,943**
Total liabilities and net assets	**209,034**	**220,086**

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

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
	Amount	Amount
Net sales	95,266	97,880
Cost of sales	84,474	84,754
Gross profit	10,792	13,125
Selling, general and administrative expenses	7,083	6,964
Operating profit	3,709	6,161
Other income		
Interest income	328	336
Dividend income	308	258
Insurance dividends	29	31
Foreign exchange gains	-	546
Reversal of allowance for doubtful accounts	20	9
Other	375	405
Total other income	1,061	1,587
Other expenses		
Interest expense	642	730
Loss on valuation of derivatives	130	360
Foreign exchange losses	595	-
Other	123	456
Total other expenses	1,492	1,547
Ordinary income	3,278	6,201
Extraordinary income		
Gain on sale of investment securities	350	156
Gain on receipt of contingent consideration	283	-
Total extraordinary income	633	156
Extraordinary losses		
Impairment losses	-	*1 2,200
Total extraordinary losses	-	2,200
Income before income taxes	3,911	4,157
Income taxes – current	1,359	1,884
Income taxes – deferred	235	(599)
Total income taxes	1,594	1,285
Profit	2,317	2,871
Profit attributable to non-controlling interests	28	82
Profit attributable to owners of the parent	2,289	2,789

Consolidated Statements of Comprehensive Income

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
	Amount	Amount
Profit	2,317	2,871
Other comprehensive income		
Unrealized gain on available-for-sale securities	229	2,158
Deferred gain (loss) on derivatives under hedge accounting	215	35
Foreign currency translation adjustments	(213)	805
Remeasurements of defined benefit plans	13	(44)
Total other comprehensive income	244	2,955
Comprehensive income	2,562	5,827
Breakdown:		
Comprehensive income attributable to owners of the parent	2,520	5,587
Comprehensive income attributable to non-controlling interests	41	239

(3) Consolidated Statements of Cash Flows

(Millions of yen)

	Nine months ended June 30, 2025	Nine months ended June 30, 2026
	Amount	Amount
Cash flows from operating activities		
Income before income taxes	3,911	4,157
Depreciation and amortization	5,991	6,562
Impairment losses	-	2,200
Increase (decrease) in accrued employees' bonuses	(440)	(496)
Increase (decrease) in accrued bonuses for directors and corporate auditors	35	(10)
Increase (decrease) in allowance for doubtful accounts	62	594
Increase (decrease) in provision for loss on guarantees	62	405
Increase (decrease) in net defined benefit liability	32	(66)
Increase (decrease) in provision for retirement benefits for directors and corporate auditors	-	(250)
Interest and dividend income	(636)	(595)
Commission income	(0)	-
Interest expense	642	730
Loss (gain) on valuation of derivatives	130	360
Gain on receipt of contingent consideration	(283)	-
Loss (gain) on sale and retirement of non-current assets	42	136
Decrease (increase) in accounts receivable – trade	(2,139)	(860)
Loss (gain) on sales of investment securities	(350)	(156)
Decrease (increase) in inventories	1,297	50
Decrease (increase) in advance payments	272	(115)
Increase (decrease) in accounts payable – trade	(589)	1,080
Increase (decrease) in accrued expenses	328	(146)
Other	(256)	(197)
Subtotal	8,113	13,382
Interest and dividends received	653	526
Commission income received	0	-
Interest paid	(471)	(643)
Income taxes paid	(4,649)	(1,243)
Income taxes refund	-	220
Cash flows from operating activities	**3,647**	**12,242**
Cash flows from investing activities		
Payments into time deposits	-	(416)
Proceeds from withdrawal of time deposits	286	416
Purchase of property, plant and equipment	(10,952)	(12,736)
Proceeds from sales of property, plant and equipment	2	4
Payments for retirement of property, plant and equipment	(17)	(112)
Purchase of intangible fixed assets	(209)	(97)
Purchase of investment securities	(704)	(2,415)
Proceeds from sales of investment securities	648	4,667
Proceeds from redemption of investment securities	670	200
Purchase of shares of unconsolidated subsidiaries	-	(312)
Proceeds from settlement of contingent consideration	283	-
Payments of loans receivable	(192)	(180)
Collection of loans receivable	92	543
Net decrease (increase) in investment and lending	22	(11)
Other	(21)	10
Cash flows from investing activities	**(10,091)**	**(10,439)**
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	3,680	(604)
Proceeds from long-term loans payable	18,800	4,000
Repayments of long-term loans payable	(4,041)	(4,020)
Purchase of treasury stock	(0)	(0)
Dividends paid to shareholders	(1,421)	(1,477)
Redemption of bonds	(10,000)	-
Other	(89)	(85)
Cash flows from financing activities	**6,929**	**(2,188)**
Effect of exchange rate changes on cash and cash equivalents	**(53)**	**64**
Net increase (decrease) in cash and cash equivalents	**431**	**(321)**
Cash and cash equivalents, beginning of period	**3,161**	**3,268**
Net increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	**206**	**-**
Cash and cash equivalents, end of period	**3,799**	**2,946**

(4) Notes to the Consolidated Financial Statements

(Notes on the Going Concern Assumption)

Not applicable.

(Notes on Significant Changes in Shareholders' Equity)

Not applicable.

(Notes on Consolidated Statements of Income)

*1. Impairment losses

Nine months ended June 30, 2026, (October 1, 2025 – June 30, 2026)

The asset groups for which impairment losses were recognized are as follows.

Location	Use	Type	Impairment losses (Millions of yen)
2-40-1 Kawaguchicho, Kesennuma-shi, Miyagi	Refrigerated warehousing business	Buildings and structures Machinery, equipment and vehicles Land Other	2,200

The Group principally groups business assets by business site, while idle assets are grouped individually. Due to a decline in profitability for the above asset groups during the first nine months of the fiscal year, their carrying amounts were written down to their recoverable amounts, with the resulting decrease of ¥2,200 million recorded as an impairment loss.

The breakdown consists of ¥1,877 million for buildings and structures, ¥284 million for machinery, equipment and vehicles, ¥34 million for land, and ¥3 million for other assets.

The recoverable amount is based on value in use, which is calculated using a new business plan.

Value in use is calculated based on future cash flows discounted at a rate of 5.91%.

(Notes on Segment Information)

Business segment information

I. Nine months ended June 30, 2025 (October 1, 2024 – June 30, 2025)

1 Net sales and profit/loss by reportable segment

(Millions of yen)

	Reportable segment				Adjustments *1	Amounts reported on consolidated statements of income *2
	Refrigerated Warehousing Business	Food Sales Business	Other	Total		
Net sales						
Sales to outside customers	27,809	67,433	23	95,266	-	95,266
Intersegment sales or transfers	1,836	-	42	1,879	(1,879)	-
Total	29,646	67,433	66	97,146	(1,879)	95,266
Segment profit	5,840	865	27	6,732	(3,023)	3,709

Notes: 1. The adjustment amount (-¥3,023 million) to segment profit is for company-wide expenses that are not allocated to each reportable segment. Company-wide expenses are mainly general and administrative expenses that do not belong to any reportable segment.

2. Segment profit was adjusted based on operating income reported on the consolidated statements of income for the corresponding period.

II. Nine months ended June 30, 2026 (October 1, 2025 – June 30, 2026)

1 Net sales and profit/loss by reportable segment

(Millions of yen)

	Reportable segment				Adjustments *1	Amounts reported on consolidated statements of income *2
	Refrigerated Warehousing Business	Food Sales Business	Other	Total		
Net sales						
Sales to outside customers	30,686	67,170	23	97,880	-	97,880
Intersegment sales or transfers	1,586	-	53	1,639	(1,639)	-
Total	32,272	67,170	76	99,519	(1,639)	97,880
Segment profit	6,928	2,318	36	9,282	(3,121)	6,161

Notes: 1. The adjustment amount (-¥3,121 million) to segment profit is for company-wide expenses that are not allocated to each reportable segment. Company-wide expenses are mainly general and administrative expenses that do not belong to any reportable segment.

2. Segment profit was adjusted based on operating income reported on the consolidated statements of income for the corresponding period.

(Significant Subsequent Events)

I. Establishment of trusts for non-current assets, transfer of trust beneficiary interests, and conclusion of lease agreements

1. Timing, purpose, and details of agreements

   At a meeting of the Board of Directors held on July 23, 2026, the Company resolved to establish a trust for the non-current assets owned by the Company, transfer the trust beneficiary interests, and conclude lease agreements. Subsequently, on July 31 of the same year, the Company concluded the trust agreements and lease agreements for the target assets specified in items (i) to (iii) of "3." below. Through the Transaction, the Company will improve asset efficiency and financial flexibility and establish a framework that enables it to flexibly allocate funds to growth investments in response to changes in the business environment.

2. Names of the transferee of the trust beneficiary interests and the lease counterparties

(Name)	Godo Kaisha Octopus
(Location)	1-2-3 Kita-Aoyama, Minato-ku, Tokyo
(Title and name of representative)	Representative Member: Octopus Ippan Shadan Hojin Executive Officer: Hideki Nagasaka

3. Names and other details of the applicable assets

	Asset name and location	Asset overview	Current status
(i)	Tokyo Haneda Logistics Center 1-2-9 Keihinjima, Ota-ku, Tokyo	Land: 10,900.92 m^2 Building: 15,840.60 m^2	Company logistics facilities
(ii)	Kazo Logistics Center 3205-1 Koguki, Kazo-shi, Saitama	Land: 10,029.89 m^2 Building: 18,464.08 m^2	
(iii)	Tsukuba Logistics Center 8-1 Midorinohigashi, Tsukuba-shi, Ibaraki	Land: 15,513.55 m^2 Building: 20,694.80 m^2	
(iv)	Nagaoka CONNECT Logistics Center 4-558-7 Inaho, Nagaoka-shi, Niigata	Land: 21,290.64 m^2 Building: 21,869.13 m^2	

Notes: 1. The Company established trusts with the subject assets as trust property and transferred the trust beneficiary interests under those trusts.

2. Since the building area of the Nagaoka CONNECT Logistics Center is currently being calculated in connection with property registration, the figures provided are tentative estimates based on current plans and may differ from the actual measurements.

3. The trust agreement and lease agreement for the Nagaoka CONNECT Logistics Center are scheduled to be concluded on October 1, 2026. In addition, the building is currently undergoing registration procedures as of August 14, 2026. Since the execution of the trust agreement, the transfer of trust beneficiary interests, and the commencement of the lease will take place after the completion of registration and necessary transfer procedures, the conclusion dates may be subject to change depending on the progress of such procedures.

4. Other important transactions

   Although certain transactions related to the property are accounted for as financing transactions, this does not preclude a true sale between the seller and the buyer.

II. Properties for which the transfer of trust beneficiary interests has been completed

1. Timing of transfer completion, etc.

   Regarding the agreements described in I. above, the transfer of trust beneficiary interests for the three target assets—Tokyo Haneda Logistics Center, Kazo Logistics Center, and Tsukuba Logistics Center—was completed on July 31, 2026.

   The funds raised will be used for investments aimed at the Company's sustainable business growth going forward, including capital expenditures to appropriately address the continuing growth in demand for refrigerated warehousing. Through these investments, we aim to simultaneously strengthen our earnings base and improve capital efficiency, with the goal of further enhancing our corporate value.

2. Other important matters

   Associated with this transaction, a gain on sale of non-current assets amounting to ¥6,004 million will be recorded as extraordinary income in the fiscal year ending September 2026.