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August 27, 2026

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Notice Concerning the Recognition of Extraordinary Losses and Deferred Tax Benefit, and Revisions to Consolidated Financial Results Forecasts

As announced today in the “Notice Concerning Transfer of Shares of a Specified Subsidiary,” AUTOBACS SEVEN Co., Ltd. (the “Company”) has resolved to commence a process to transfer all shares of AUTOBACS FRANCE S.A.S. (“AUTOBACS FRANCE”), a specified subsidiary of the Company (the “Share Transfer”) , subject to the completion of the information and consultation process with the Social and Economic Committee of AUTOBACS FRANCE. Accordingly, the Company has revised its consolidated financial results forecasts for the fiscal year ending March 31, 2027, as described below.

1. Recognition of Extraordinary Losses and Deferred Tax Benefit

As a result of carefully assessing the recoverability of deferred tax assets in connection with the Share Transfer, the Company expects to recognize deferred tax assets and record a deferred tax benefit of approximately JPY 4.5 billion during the interim consolidated accounting period of the fiscal year ending March 31, 2027. In addition, the Company expects to record an extraordinary loss of approximately JPY 2.3 billion as a business restructuring loss and other related items during the third quarter of the fiscal year ending March 31, 2027.

2. Revisions to Consolidated Financial Results Forecasts (April 1, 2026 to March 31, 2027)

	Consolidated net sales	Consolidated operating profit	Consolidated ordinary profit	Profit attributable to owners of parent	Consolidated earnings per share
Previously announced forecasts (A)	millions of yen 300,000	millions of yen 15,000	millions of yen 15,000	millions of yen 9,000	yen 114.62
Revised forecasts (B)	300,000	15,000	15,000	11,200	142.64
Change (B-A)	—	—	—	2,200	
Change (%)	—	—	—	24.4	
(Reference) Actual consolidated results for the previous fiscal year (Fiscal year ended March 31, 2026)	280,055	13,795	14,625	8,352	106.39

3. Reasons for the Revision of Consolidated Financial Results Forecasts

Although AUTOBACS FRANCE will be excluded from the scope of consolidation as a result of the Share Transfer, the Company has made no changes to its previous forecasts for consolidated net sales, consolidated operating profit, and consolidated ordinary profit, as the impact of the change in the scope of consolidation is expected to be limited. Profit attributable to owners of parent is expected to exceed the previous forecast due to the impact described in "1. Recognition of Extraordinary Losses and Deferred Tax Benefit" above.