

July 14, 2026

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(Securities Code: 1419; Tokyo Stock Exchange / Fukuoka Stock Exchange)
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Notice Regarding the Recognition of Extraordinary Income and Extraordinary Losses

Tama Home Co., Ltd. hereby announces that it recorded extraordinary income and extraordinary losses for the fiscal year ended May 31, 2026 (June 1, 2025 to May 31, 2026), as described below.

1. Recognition of Extraordinary Income

We received compensation for relocation-related losses in connection with the relocation of our Moriyama Branch due to a public works project carried out by a local government and other parties.

Accordingly, we recorded relocation compensation of 171 million yen as extraordinary income (Compensation Income).

2. Recognition of Extraordinary Losses

(1) Impairment Loss

We group our business assets by operating store, and our rental properties and idle assets by individual property for impairment assessment.

For certain operating store assets that have continuously generated operating losses, rental properties, and idle assets whose market value has declined significantly below their book value, we reduced the carrying amounts of the relevant asset groups to their recoverable amounts in accordance with the Accounting Standard for Impairment of Fixed Assets. As a result, we recorded an impairment loss of 1,541 million yen as extraordinary losses.

(2) Other Extraordinary Losses

In connection with the relocation of the Moriyama Branch described in Section 1 above, we recorded 112 million yen as a provision for the special reserve for asset compression for the estimated costs of reconstructing the store and other related expenses.

3. Impact on Financial Results

The above extraordinary income and extraordinary losses have been reflected in our Consolidated Financial Results for the Fiscal Year Ended May 31, 2026 (Japanese GAAP), announced today.