

FOR IMMEDIATE RELEASE

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 Stock Listing: Tokyo Stock Exchange, Standard Section
 Stock Code: 3010
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Difference from Previous Fiscal Year Earnings

Polaris Holdings Co., Ltd. (hereinafter the “Polaris” or the “Company”) announced today that there has been difference between the non-consolidated earnings for the fiscal year ended 2025 and the earnings from previous fiscal year.

1. Difference from the Non-Consolidated Earnings

(Uni: JPY Million)	Net Sales	Operating Profit	Ordinary Profit	Net Profit
Previous Fiscal Year Earnings (A)	3,298	2,598	2,687	3,776
Current Fiscal Year Earnings (B)	2,315	1,442	1,350	2,082
Change (B-A)	△982	△1,156	△1,337	△1,694
Rate of Change	△29.8%	△44.5%	△49.8%	△44.9%

2. Reasons for the Exceedance

The difference between net sales and each profit is primarily attributable to the recognition of a distribution gain of JPY 728 million from the sale of the hotel property of KOKO HOTEL Tsukiji Ginza, in which we had invested as a limited partner, during the current period. In the previous period, this was primarily due to the recognition of a distribution gain of JPY 2,165 million from the sale of the hotel properties of Best Western Plus Fukuoka Tenjin Minami and Fino Hotel Sapporo Odori.

NOTE: This is an English translation summary of the Company's announcement in Japanese. No assurances or warranties are given for completeness or accuracy of this English translation summary.