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October 15, 2026

To whom it may concern

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(Securities Code: 2884, TSE Prime)
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Notice Concerning Recording of Extraordinary Income (Gain on Bargain Purchase)

Yoshimura Food Holdings K.K. (the “Company”) hereby announces that it recorded extraordinary income (gain on bargain purchase) for the six months ended August 31, 2026 (March 1, 2026 to August 31, 2026) of the fiscal year ending February 2027, as described below.

1. Details of the extraordinary income

As stated in the “Notice Concerning Acquisition of Shares of HAKODATE WINE CO., LTD. (Making It a Subsidiary)” announced on June 4, 2026, the Company acquired the shares of HAKODATE WINE CO., LTD. on June 30, 2026, and made it a consolidated subsidiary.

As a result of the accounting treatment associated with this acquisition, the Company recorded a gain on bargain purchase of ¥502 million as extraordinary income for the six months ended August 31, 2026.

2. Impact on business results

The above extraordinary income (gain on bargain purchase) has been reflected in the “Consolidated Financial Results for the Six Months Ended August 31, 2026 (Under Japanese GAAP)” announced today.