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(Securities code: 8278; TSE Prime Market)
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Notice on Recording of Extraordinary Income

FUJI CO., LTD. (the "Company") and its group companies (collectively, the "Group") provide notice that it will record extraordinary income for the six months ended August 31, 2026, as described below.

1. Details of extraordinary income

On June 1, 2026, the Group switched from one retirement benefit plan to another, in conjunction with the termination of a part of its defined benefit corporate pension plan of the Company and its consolidated subsidiaries. In accounting for this transition, the Company applies the Accounting for Transfer between Retirement Benefit Plans (ASBJ Guidance No. 1) and the Practical Solution on Accounting for Transfer between Retirement Benefit Plans (Practical Issues Task Force No. 2). As a result, the Company will record a gain on transition to retirement benefit plan of ¥3,386 million.

2. Purpose of transition of retirement benefit plan

The purpose of this transition is to consolidate the defined benefit corporate pension plans that each company had joined and operated in parallel prior to the merger.

3. Impact on financial results.

This has been reflected in the Consolidated Financial Results for the Six Months Ended August 31, 2026, announced today.

There are no revisions to the consolidated financial result forecasts for the fiscal year ending February 28, 2027, due to the recording of this extraordinary income.