



December 15, 2025

To whom it may concern,

Company: Tamagawa Holdings, Co., Ltd.  
Representative: President, Toru Masuzawa  
(STANDARD Code: 6838)

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## Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

We hereby announce that at a Board of Directors meeting held today, it was resolved that the Company will voluntarily adopt International Financial Reporting Standards (hereinafter "IFRS") in place of the previous Japanese accounting standards for its consolidated financial statements and consolidated financial reports starting with the fiscal year ending October 2026. This decision aims to enhance the international comparability of financial information.

Disclosures under IFRS are scheduled to commence from the first quarter of the fiscal year ending October 2026. The disclosure schedule accompanying the voluntary adoption of IFRS is as follows:

### Record

#### Disclosure Schedule for Voluntary Adoption of IFRS (Planned)

Financial Results		Disclosure Materials	Applicable Accounting Standards
FY2025 October	End of term	Financial Results, Securities Report, Consolidated Financial Statements	Japanese Accounting Standards
FY2026 October	First to Third Quarters	Quarterly Financial Results, Semi-Annual Report	IFRS
	End of term	Financial Results, Securities Report, Consolidated Financial Statements	

End