



February 13, 2024

To All

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(Update of Previous Disclosure) Notice of Determination of the Amount of Extraordinary Income to be Recorded

Oisix ra daichi Inc. ("the Company") hereby announces that the Company will record the extraordinary income in the fiscal year ending March, 2024 as follows.

Because the tender offer for the common shares in SHiDAX CORPORATION ("SHiDAX shares") to be conducted by SHIDA Holdings Corporation as part of a transaction that constitutes a management buyout (MBO) (Note) was consummated on December 25, 2023 and the Company sold all of SHiDAX shares.

The Company already announced the details in the "(Update of Previous Disclosure) Notice of Exclusion of SHiDAX CORPORATION from Equity Method Affiliates and Plan to Make It A Subsidiary and Recording of Extraordinary Income" disclosed on December 26, 2023.

(Note) "Management Buyout (MBO)" generally refers to a transaction in which the management of the target company invests all or a portion of the acquisition proceeds to acquire the shares of the target company subject to the continuation of the acquired company's business.

Notation

1. Details of Extraordinary Income

The gain on sales of shares of subsidiaries and affiliates as extraordinary income in the non-consolidated financial results in the fiscal year ending March 2024: ¥4.0 billion

Marginal gain on step acquisitions as extraordinary income in consolidated financial results in the fiscal year ending March 2024: ¥3.4 billion

The Company disclosed that in the fiscal year ending Mar. 2024, the Company would expect to record 4.0 bn yen of the gain on sales of shares of subsidiaries and affiliates as extraordinary income in the non-consolidated financial results and marginal gain on step acquisitions as extraordinary income in consolidated financial results, however

the Company was under scrutiny, so the amount had not yet been determined (The estimated amount as of November 10, 2023 was 3.4 bn yen, but would be disclosed as soon as it was confirmed.) in the release disclosed on December 26, 2023.

2. Outlook

The Company has already reflected the impact of the above extraordinary income on its consolidated financial results for the fiscal year ending March, 2024 in the "Notice of Revision of Earnings Forecasts" released today.

(End)