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Company:	YA-MAN LTD.
Stock code:	6630, TSE (Prime Market)
Representative:	Kimiyo Yamazaki, CEO
Contact:	Masaya Miyazaki, Director, General Manager of Administration Division
Tel:	+81-3-5665-7330
URL:	https://www.ya-man.co.jp/

Announcement Regarding Recognition of Impairment Loss (Consolidated) and Provision for Doubtful Accounts (Non-consolidated)

YA-MAN LTD. hereby announces that, in its financial results for the fiscal year ended December 31, 2025, it has recorded an impairment loss in its consolidated financial results and a provision for doubtful accounts in its non-consolidated financial results related to its consolidated subsidiary, forty-four Inc., as follows.

1. Impairment Loss (Consolidated)

Since the business performance of forty-four Inc., has been trending below the initial business plan, the Company re-evaluated its future outlook. As a result of this re-evaluation, the Company determined that the initially expected earnings are no longer anticipated. Consequently, for the current consolidated fiscal year, the Company has recorded 541 million yen as an impairment loss on goodwill and other assets recognized at the time of the acquisition of forty-four Inc., Ltd. under extraordinary losses.

2. Provision for Doubtful Accounts (Non-consolidated)

Regarding loans and other receivables from the Company to its consolidated subsidiary forty-four Inc., the Company individually examined their recoverability due to the subsidiary's performance falling below the business plan. After comprehensively considering future business plans and other factors, the Company has recorded a provision for doubtful accounts of 1,184 million yen.

Please note that this provision is entirely eliminated in the consolidated financial statements; therefore, it has no impact on the consolidated business results.

3. Impact on Business Results

The details mentioned above are reflected in the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)" disclosed today.