ES CON
Ideal to Real

April 24, 2026

Company Name: ES-CON JAPAN Ltd.
Representative: Takatoshi Ito
President and Representative Director
(Stock Code: 8892; TSE Prime Market)
Inquires: Minoru Nakanishi
Senior Managing Director
General Manager of Corporate Planning Division
Telephone: (81) 3-6230-9308

Notice of the Recording of Share of Loss of Entities Accounted for Using Equity Method Under Non-Operating Expenses

ES-CON JAPAN Ltd. (Head Office: Minato-ku, Tokyo; President and Representative Director: Takatoshi Ito; hereinafter the "Company") hereby announces that the Company recorded share of loss of entities accounted for using equity method under non-operating expenses as described below.

1. Recording of share of loss of entities accounted for using equity method under non-operating expenses

As shipment volumes at the automated plant factory of TSUNAGU Community Farm (hereinafter "TCF"), an equity-method affiliate of the Company, fell below the initial target, TCF reassessed the recoverable amount based on future cash flows due to the decline in profitability and recognized impairment losses. In connection with this, the Company also recorded share of loss of entities accounted for using equity method with respect to TCF, amounting to 3,829 million yen, under non-operating expenses in its consolidated financial results.

2. Impact on earnings

The impact of this matter on earnings has been reflected in the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Under Japanese GAAP)" announced today.