July 3, 2026

To Whom It May Concern:

Company Name: ARCLANDS CORPORATION
Name of Representative: Yoshifumi Sato, President (COO)
(Securities Code: 9842; Tokyo Stock Exchange, Prime Market)
Contact: Kimitoshi Ino, Director, Administration General Manager
(Telephone: +81-48-610-0641)

Notice Concerning Establishment of a Special Investigation Committee and Postponement of the Announcement of First-Quarter Financial Results for the Fiscal Year Ending February 2027

ARCLANDS CORPORATION (the "Company") hereby announces as follows that it has resolved at its meeting of the board of directors held on July 3, 2026 to establish a special investigation committee (the "Special Investigation Committee") and to postpone the announcement of the first-quarter financial results for the fiscal year ending February 2027. The Company sincerely apologizes to its shareholders, investors, and all other stakeholders for any inconvenience and concern caused.

1. Background to Establishment of the Special Investigation Committee

In the process of preparing its consolidated financial statements for the first quarter of the fiscal year ending February 2027, the Company identified anomalous figures. Following an internal investigation prompted by this identification, the Company identified suspicions concerning improper accounting treatment at Pets-first Holdings CO., LTD., which became the Company's wholly-owned subsidiary in June 2025 (the "Suspected Matter"). The Company takes this matter seriously and has decided to establish a Special Investigation Committee composed solely of external experts to ensure independence and objectivity. The Special Investigation Committee will investigate and clarify the Suspected Matter, and ascertain the amount of the impact on the Company's consolidated financial figures. In light of this, the Company has also decided to postpone the announcement of the first-quarter financial results for the fiscal year ending February 2027, which had been scheduled for July 14, 2026. The Company will promptly announce the rescheduled date for the announcement of the first-quarter financial results for the fiscal year ending February 2027 once it has been determined.

2. Composition of the Special Investigation Committee

The Special Investigation Committee is composed of the following chairperson and members, all of whom are independent external experts and have no conflicts of interest with the Company:

Chairperson: Hidetaka Miyake (Attorney-at-law, Anderson Mori & Tomotsune)
Member: Yasunori Sato (Certified Public Accountant, Deloitte Tohmatsu LLC)
Member: Takamasa Nakahara (Attorney-at-law, Anderson Mori & Tomotsune)

3. Purpose of the Special Investigation Committee

(i) Investigation of the facts concerning the Suspected Matter;
(ii) Investigation into the existence of any incidents similar to the Suspected Matter;
(iii) Ascertainment of the amount of the impact on the Company’s consolidated financial figures; and
(iv) Analysis of the causes and recommendation of measures to prevent recurrence.

4. Future Actions

The Company will fully cooperate with the investigation conducted by the Special Investigation Committee, and will proceed with the investigation as promptly as possible.

At present, the impact of the Suspected Matter on the Company’s business performance remains unclear. However, based on the findings of the Special Investigation Committee’s ongoing investigation, the Company will promptly disclose such impact once it becomes known. The Company will also promptly announce the results of the Special Investigation Committee’s investigation upon receipt of its report.

(Reference) Overview of Pets-first Holdings CO., LTD.

(1) Address: 1-24-12 Meguro, Meguro-ku, Tokyo
(2) Capital: JPY 1 million
(3) Main business activities: Pet sales and after-sales support; operation of veterinary hospitals
(4) Date of establishment: December 20, 2021
(5) Ownership ratio of the Company: 100.0%

End