July 3, 2026

To whom it may concern:

Company Name: ASKUL Corporation
(Code No.: 2678, Tokyo Stock Exchange Prime Market)
Representative: Akira Yoshioka
President and Chief Executive Officer
Contact Person: Tsuguhiro Tamai
Director and Chief Financial Officer
Phone: +81-3-4330-5130

Notice Regarding the Recording of Extraordinary Loss (Impairment Loss)

ASKUL Corporation (hereinafter referred to as the "Company") hereby announces that it recognized an extraordinary loss in the fourth quarter of the fiscal year ended May 20, 2026 (February 21, 2026 to May 20, 2026), as described below.

1. Extraordinary Loss

In February 2023, the Company acquired AP67 Co., Ltd., which owns FEED Corporation—the core company operating the mail-order service for the dental industry, "FEED Dental"—as well as related companies. The acquisition was undertaken with the aim of strengthening the Company's business in the medical domain, and the Company expected to generate synergies through the expansion of specialized products and the mutual utilization of customer bases.

However, in light of the increase in procurement costs due to the continued depreciation of the yen, the resulting slowdown in the expansion of the customer base, and the fact that the creation of synergies has been taking longer than initially expected due to the companies being separate legal entities, the Company reviewed its growth plan.

As a result, after carefully examining future recoverability, the Company recognized an impairment loss of 4,823 million yen on goodwill and customer-related intangible assets as an extraordinary loss in its consolidated financial statements.

In addition, in connection with this impairment loss, the Company recognized a valuation loss on shares of subsidiaries and associates of 4,825 million yen as an extraordinary loss in its non-consolidated financial statements.

2. Impact on the Company's Consolidated Financial Results

The impact on the Company's consolidated financial results has been reflected in the "Consolidated Financial Results for the Year Ended May 20, 2026 [Japanese GAAP]," announced today.

3. Future Outlook

The Company will work to maximize synergies, including through restructuring within the Group, by reducing costs through the integration of procurement functions, improving efficiency and service quality through the utilization of the Company's logistics infrastructure, and improving its earning structure by eliminating overlapping functions.