June 4, 2026

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(Correction) Announcement Regarding Partial Correction to "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (IFRS)"

CUC Inc. ("CUC") hereby announces partial corrections to its "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (IFRS)", which was announced on April 30, 2026.

1. Reason for corrections

After the announcement of the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (IFRS)", certain errors were identified in the reported figures, which are hereby corrected. Please note that these corrections have no impact on the consolidated statement of income and consolidated statement of cash flows.

2. Details of corrections

The corrected portions are underlined.

(Summary of the Attachment)

1. Consolidated financial results for the fiscal year ended March 31, 2026

(Before Correction)

(1) Consolidated operating results (% indicates changes from the previous corresponding period.)

	Revenue		Operating profit		Profit before taxes		Net income		Net income attributable to CUC shareholders		Total comprehensive income	
Fiscal Year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 31, 2026	54,353	15.5	5,783	8.2	5,110	(2.6)	2,743	(10.9)	2,854	(8.9)	3,468	65.4
March 31, 2025	47,043	42.4	5,343	43.0	5,246	26.8	3,077	18.0	3,131	20.7	2,097	(17.3)

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to CUC shareholders	Ratio of equity attributable to CUC shareholders	Equity per share attributable to CUC shareholders
	Million yen	Million yen	Million yen	%	Yen
As of March 31, 2026	98,054	33,891	33,253	33.9	1,134.32
As of March 31, 2025	85,167	30,286	29,678	34.8	1,012.38

(After Correction)

(1) Consolidated operating results (% indicates changes from the previous corresponding period.)

	Revenue		Operating profit		Profit before taxes		Net income		Net income attributable to CUC shareholders		Total comprehensive income	
Fiscal Year ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 31, 2026	54,353	15.5	5,783	8.2	5,110	(2.6)	2,743	(10.9)	2,854	(8.9)	3,615	72.4
March 31, 2025	47,043	42.4	5,343	43.0	5,246	26.8	3,077	18.0	3,131	20.7	2,097	(17.3)

(2) Consolidated financial position

	Total assets	Total equity	Equity attributable to CUC shareholders	Ratio of equity attributable to CUC shareholders	Equity per share attributable to CUC shareholders
	Million yen	Million yen	Million yen	%	Yen
As of March 31, 2026	97,949	34,037	33,400	34.1	1,139.32
As of March 31, 2025	85,167	30,286	29,678	34.8	1,012.38

(Page 5 of the Attachment)
1. Qualitative information on financial results
(2) Explanation of financial position

(Before Correction)

Total assets as of March 31, 2026 amounted to 98,054 million yen, an increase of 12,887 million yen compared with the balance as of March 31, 2025. Current assets as of March 31, 2026 amounted to 30,132 million yen, an increase of 9,612 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in cash and cash equivalents of 8,302 million yen mainly arising from proceeds from long-term borrowings designated for financing the domestic hospice construction and overseas business operations. Non-current assets as of March 31, 2026 amounted to 67,922 million yen, an increase of 3,275 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in property, plant and equipment of 4,874 million yen mainly arising from an increase in hospice facilities.
Total liabilities as of March 31, 2026 amounted to 64,164 million yen, an increase of 9,283 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in long-term borrowings of 8,803 million yen mainly arising from proceeds from long-term borrowings designated for financing the domestic hospice construction and overseas business operations.
Total equity as of March 31, 2026 amounted to 33,891 million yen, an increase of 3,604 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in retained earnings of 2,881 million yen arising from the recording of net income attributable to CUC shareholders.

(After Correction)

Total assets as of March 31, 2026 amounted to 97,949 million yen, an increase of 12,781 million yen compared with the balance as of March 31, 2025. Current assets as of March 31, 2026 amounted to 30,132 million yen, an increase of 9,612 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in cash and cash equivalents of 8,302 million yen mainly arising from proceeds from long-term borrowings designated for financing the domestic hospice construction and overseas business operations. Non-current assets as of March 31, 2026 amounted to 67,816 million yen, an increase of 3,169 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in property, plant and equipment of 4,874 million yen mainly arising from an increase in hospice facilities.
Total liabilities as of March 31, 2026 amounted to 63,911 million yen, an increase of 9,031 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in long-term borrowings of 8,803 million yen mainly arising from proceeds from long-term borrowings designated for financing the domestic hospice construction and overseas business operations.
Total equity as of March 31, 2026 amounted to 34,037 million yen, an increase of 3,751 million yen compared with the balance as of March 31, 2025. This was primarily due to an increase in retained earnings of 2,881 million yen arising from the recording of net income attributable to CUC shareholders.

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3. Consolidated financial statements

(1) Consolidated statement of financial position

(Before Correction)

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and cash equivalents	7,533	15,835
Trade and other receivables	12,151	13,090
Inventories	160	113
Other financial assets	94	62
Other current assets	582	1,032
Total current assets	20,520	30,132
Non-current assets		
Property, plant and equipment	18,830	23,704
Right-of-use assets	19,401	19,329
Goodwill	13,665	14,832
Intangible assets	4,306	4,171
Investment property	4,327	1,578
Deferred tax assets	893	1,228
Other financial assets	3,167	3,015
Other non-current assets	57	65
Total non-current assets	64,647	67,922
Total assets	85,167	98,054

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	4,314	3,629
Borrowings	2,812	3,689
Lease liabilities	2,769	3,139
Deposits received	692	682
Income taxes payable	1,233	1,478
Contract liabilities	3	10
Other current liabilities	1,622	2,213
Total current liabilities	13,446	14,840
Non-current liabilities		
Borrowings	20,653	28,578
Lease liabilities	17,310	17,127
Retirement benefit liability	268	318
Deferred tax liabilities	1,478	1,674
Other financial liabilities	893	685
Other non-current liabilities	833	940
Total non-current liabilities	41,435	49,323
Total liabilities	54,881	64,164
Equity		
Share capital	7,669	7,669
Capital surplus	7,820	7,769
Retained earnings	13,457	16,338
Treasury shares	(0)	(0)
Other components of equity	732	1,477
Equity attributable to CUC shareholders	29,678	33,253
Non-controlling interests	608	638
Total equity	30,286	33,891
Total liabilities and equity	85,167	98,054

(After Correction)

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and cash equivalents	7,533	15,835
Trade and other receivables	12,151	13,090
Inventories	160	113
Other financial assets	94	62
Other current assets	582	1,032
Total current assets	20,520	30,132
Non-current assets		
Property, plant and equipment	18,830	23,704
Right-of-use assets	19,401	19,329
Goodwill	13,665	14,727
Intangible assets	4,306	4,171
Investment property	4,327	1,578
Deferred tax assets	893	1,228
Other financial assets	3,167	3,015
Other non-current assets	57	65
Total non-current assets	64,647	67,816
Total assets	85,167	97,949

(Million yen)

	As of March 31, 2025	As of March 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	4,314	3,629
Borrowings	2,812	3,689
Lease liabilities	2,769	3,139
Deposits received	692	682
Income taxes payable	1,233	1,478
Contract liabilities	3	10
Other current liabilities	1,622	2,213
Total current liabilities	13,446	14,840
Non-current liabilities		
Borrowings	20,653	28,578
Lease liabilities	17,310	17,127
Retirement benefit liability	268	318
Deferred tax liabilities	1,478	1,674
Other financial liabilities	893	486
Other non-current liabilities	833	887
Total non-current liabilities	41,435	49,071
Total liabilities	54,881	63,911
Equity		
Share capital	7,669	7,669
Capital surplus	7,820	7,769
Retained earnings	13,457	16,338
Treasury shares	(0)	(0)
Other components of equity	732	1,624
Equity attributable to CUC shareholders	29,678	33,400
Non-controlling interests	608	638
Total equity	30,286	34,037
Total liabilities and equity	85,167	97,949

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3. Consolidated financial statements

(2) Consolidated statement of income and comprehensive income

(Before Correction)

(Million yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net income	3,077	2,743
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	(314)	(215)
Remeasurements of defined benefit plans	18	27
Total of items that will not be reclassified to profit or loss	(296)	(187)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(684)	913
Total of items that may be reclassified to profit or loss	(684)	913
Other comprehensive income, net of tax	(979)	726
Comprehensive income	2,097	3,468
Comprehensive income attributable to		
CUC shareholders	2,212	3,467
Non-controlling interests	(114)	1
Comprehensive income	2,097	3,468

(After Correction)

(Million yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net income	3,077	2,743
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	(314)	(215)
Remeasurements of defined benefit plans	18	27
Total of items that will not be reclassified to profit or loss	(296)	(187)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(684)	1,059
Total of items that may be reclassified to profit or loss	(684)	1,059
Other comprehensive income, net of tax	(979)	872
Comprehensive income	2,097	3,615
Comprehensive income attributable to		
CUC shareholders	2,212	3,614
Non-controlling interests	(114)	1
Comprehensive income	2,097	3,615

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3. Consolidated financial statements

(3) Consolidated statement of changes in equity

(Before Correction)

(Fiscal Year ended March 31, 2026)

(Million yen)

	Equity attributable to CUC shareholders					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Exchange differences on translation of foreign operations	Share acquisition rights
As of April 1, 2025	7,669	7,820	13,457	(0)	(35)	172
Net income	-	-	2,854	-	-	-
Other comprehensive income	-	-	-	-	801	-
Comprehensive income	-	-	2,854	-	801	-
Transfer from other components of equity to retained earnings	-	-	27	-	-	-
Purchase of treasury shares	-	-	-	-	-	-
Issuance of share acquisition rights	-	-	-	-	-	-
Share-based payment transactions	-	(1)	-	-	-	159
Contribution due to the establishment of a subsidiary	-	-	-	-	-	-
Changes accompanying the loss of control over a subsidiary	-	-	-	-	-	-
Transactions with non-controlling interests	-	-	-	-	-	-
Changes in a parent's ownership interest in a subsidiary that do not result in a loss of control	-	(50)	-	-	-	-
Total transactions with shareholders	-	(51)	-	-	-	159
As of March 31, 2026	7,669	7,769	16,338	(0)	766	331

	Equity attributable to CUC shareholders					
	Other components of equity					
	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Total	Total	Non-controlling interests	Total equity
As of April 1, 2025	595	-	732	29,678	608	30,286
Net income	-	-	-	2,854	(111)	2,743
Other comprehensive income	(215)	27	613	613	112	726
Comprehensive income	(215)	27	613	3,467	1	3,468
Transfer from other components of equity to retained earnings	-	(27)	(27)	-	-	-
Purchase of treasury shares	-	-	-	-	-	-
Issuance of share acquisition rights	-	-	-	-	-	-
Share-based payment transactions	-	-	159	158	-	158
Contribution due to the establishment of a subsidiary	-	-	-	-	40	40
Changes accompanying the loss of control over a subsidiary	-	-	-	-	(11)	(11)
Transactions with Non-controlling interests	-	-	-	-	-	-
Changes in a parent's ownership interest in a subsidiary that do not result in a loss of control	-	-	-	(50)	-	(50)
Total transactions with shareholders	-	-	159	108	28	136
As of March 31, 2026	380	-	1,477	33,253	638	33,891

(After Correction)

(Fiscal Year ended March 31, 2026)

(Million yen)

	Equity attributable to CUC shareholders					
					Other components of equity	
	Share capital	Capital surplus	Retained earnings	Treasury shares	Exchange differences on translation of foreign operations	Share acquisition rights
As of April 1, 2025	7,669	7,820	13,457	(0)	(35)	172
Net income	-	-	2,854	-	-	-
Other comprehensive income	-	-	-	-	947	-
Comprehensive income	-	-	2,854	-	947	-
Transfer from other components of equity to retained earnings	-	-	27	-	-	-
Purchase of treasury shares	-	-	-	-	-	-
Issuance of share acquisition rights	-	-	-	-	-	-
Share-based payment transactions	-	(1)	-	-	-	159
Contribution due to the establishment of a subsidiary	-	-	-	-	-	-
Changes accompanying the loss of control over a subsidiary	-	-	-	-	-	-
Transactions with non-controlling interests	-	-	-	-	-	-
Changes in a parent's ownership interest in a subsidiary that do not result in a loss of control	-	(50)	-	-	-	-
Total transactions with shareholders	-	(51)	-	-	-	159
As of March 31, 2026	7,669	7,769	16,338	(0)	912	331

	Equity attributable to CUC shareholders					
	Other components of equity					
	Financial assets measured at fair value through other comprehensive income	Remeasurements of defined benefit plans	Total	Total	Non-controlling interests	Total equity
As of April 1, 2025	595	-	732	29,678	608	30,286
Net income	-	-	-	2,854	(111)	2,743
Other comprehensive income	(215)	27	760	760	112	872
Comprehensive income	(215)	27	760	3,614	1	3,615
Transfer from other components of equity to retained earnings	-	(27)	(27)	-	-	-
Purchase of treasury shares	-	-	-	-	-	-
Issuance of share acquisition rights	-	-	-	-	-	-
Share-based payment transactions	-	-	159	158	-	158
Contribution due to the establishment of a subsidiary	-	-	-	-	40	40
Changes accompanying the loss of control over a subsidiary	-	-	-	-	(11)	(11)
Transactions with Non-controlling interests	-	-	-	-	-	-
Changes in a parent's ownership interest in a subsidiary that do not result in a loss of control	-	-	-	(50)	-	(50)
Total transactions with shareholders	-	-	159	108	28	136
As of March 31, 2026	380	-	1,624	33,400	638	34,037