

October 20, 2025

Company name: Amvis Holdings, Inc.
Name of representative: Keiichi Shibahara, Representative Director and CEO
Securities code: 7071; Tokyo Stock Exchange Prime
Inquiries: Shingo Yamaguchi, Director

(Correction) Partial Amendment to the “Consolidated Financial Summary under Japanese GAAP for the First Nine Months of the Fiscal Year Ending September 30, 2025”

We hereby announce that there were certain errors in the “Consolidated Financial Summary under Japanese GAAP for the First Nine Months of the Fiscal Year Ending September 30, 2025,” which was disclosed on October 17, 2025.

Accordingly, the Company has made partial corrections as outlined below.

1. Reason for the Correction

After the disclosure of the “Consolidated Financial Summary under Japanese GAAP for the First Nine Months of the Fiscal Year Ending September 30, 2025,” certain inaccuracies were identified in the disclosed content.

We have therefore made corrections to the relevant sections.

2. Details of the Correction

Please refer to the attached document:

“1. Consolidated Operating Results (3) Explanation regarding forward-looking statements such as consolidated earnings forecasts.”

2. Quarterly Consolidated Financial Statements and Principal Notes (3) Notes Regarding Quarterly Consolidated Financial Statements

(Changes in the Scope of Consolidation or Application of the Equity Method)

(Changes in Accounting Policies)

(Adoption of Specific Accounting Methods for the Preparation of Quarterly Consolidated Financial Statements)

The corrected portions are underlined for easy reference.

【Before Correction】

1. Revision to Consolidated Earnings Forecast for the Fiscal Year Ending September 30, 2025
(October 1, 2024 – September 30, 2025)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Earnings per Share
Previously forecast(A)	million yen 53,647	million yen 8,627	million yen 8,265	million yen 5,804	yen 59.30
Revised Forecast (B)	49,100	6,100	6,300	3,600	36.91
Change (B-A)	▲4,546	▲2,493	▲1,965	▲2,204	-
Change (%)	▲8.5%	▲29.3%	▲23.8%	▲38.0%	-
(Reference) Results for the Previous Fiscal Year (Ended September 2024)	42,475	10,612	10,551	7,438	75.86

2. Reason for the Revision

During the first half of the fiscal year, we achieved our initial forecasts for both net sales and operating income as a result of successful initiatives such as occupancy adjustments and operational improvement measures under the Shift Change program.

However, in the second half, a considerable number of both facility and headquarters staff were temporarily reassigned from their regular duties to cooperate with the investigation conducted by the Special Investigation Committee. As a result, occupancy adjustments as well as the provision of services such as home-visit nursing and home-visit care could not be performed as planned. Consequently, net sales are projected to fall short of the original forecast by 4,546 million. Although we implemented cost control measures, including adjustments in hiring linked to occupancy rates, operating income is expected to be 2,493 million below the initial forecast.

As a result, net sales, operating profit, ordinary profit, and net income are expected to fall below the forecast announced on November 7, 2024. Accordingly, the Company has decided to revise its full-year earnings forecast.

(Note)The above forecasts are based on information available at the time of this announcement. Actual results may differ from these forecasts due to various factors.

2. Quarterly Consolidated Financial Statements and Principal Notes

(3) Notes Regarding Quarterly Consolidated Financial Statements

(Changes in the Scope of Consolidation or Application of the Equity Method)

From the six months ended March 31, 2025, because the Company acquired all of the shares of Midori, Midori is included in the scope of consolidation

(Changes in Accounting Policies)

Application of the Accounting Standard for Current Income Taxes

The Accounting Standard for Current Income Taxes (ASBJ Statement No. 27, October 28, 2022; hereinafter referred to as the “Revised Accounting Standard 2022”), etc., has been adopted from the beginning of the first quarter of the fiscal year ending September 30, 2025.

The amendment to categories in which current income taxes should be recorded (taxes on other

comprehensive income) follows the transitional treatment prescribed in the proviso of paragraph 20-3 of the Revised Accounting Standard 2022 and the transitional treatment prescribed in the proviso (2) of paragraph 65-2 of the Implementation Guidance on Tax Effect Accounting (ASBJ Guidance No. 28, October 28, 2022; hereinafter referred to as the “Revised Implementation Guidance 2022”). This change in accounting policies has no impact on the semi-annual consolidated financial statements. For the amendment related to the revised accounting treatment for consolidated financial statements when gains or losses on sale of shares in subsidiaries resulting from transactions between consolidated companies were deferred for tax purposes, the Revised Implementation Guidance 2022 has been adopted from the beginning of the first quarter of the fiscal year ending September 30, 2025. This change in accounting policies was applied retrospectively. Hence, the semi-annual consolidated financial statements for the same half of the prior fiscal year and the consolidated financial statements for the prior fiscal year have been modified retrospectively. This change in accounting policies has no impact on the semi-annual consolidated financial statements for the same half of the prior fiscal year and the consolidated financial statements for the prior fiscal year.

(Adoption of Specific Accounting Methods for the Preparation of Semi-annual Consolidated Financial Statements)

Tax Expense Calculations

Tax expenses are calculated by multiplying profit before income taxes by an effective tax rate, which are reasonably estimated by applying tax effect accounting to estimated profit before income taxes for the consolidated fiscal year, including the six-month period under review.

【After Correction】

1. Revision to Consolidated Earnings Forecast for the Fiscal Year Ending September 30, 2025 (October 1, 2024 – September 30, 2025)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to Owners of Parent	Earnings per Share
Previously forecast(A)	million yen 53,647	million yen 8,627	million yen 8,265	million yen 5,804	yen 59.30
Revised Forecast (B)	49,100	6,100	6,300	3,600	36.91
Change (B-A)	▲4,547	▲2,527	▲1,965	▲2,204	-
Change (%)	▲8.5%	▲29.3%	▲23.8%	▲38.0%	-
(Reference) Results for the Previous Fiscal Year (Ended September 2024)	42,475	10,612	10,551	7,438	75.86

2. Reason for the Revision

During the first half of the fiscal year, we achieved our initial forecasts for both net sales and operating profit as a result of successful initiatives such as occupancy adjustments and operational improvement measures under the Shift Change program.

However, in the second half, a considerable number of both facility and headquarters staff were temporarily reassigned from their regular duties to cooperate with the investigation conducted by the Special Investigation Committee. As a result, occupancy adjustments as well as the provision of services such as home-visit nursing and home-visit care could not be performed as planned. Consequently, net

sales are projected to fall short of the original forecast by 4,547 million. Although we implemented cost control measures, including adjustments in hiring linked to occupancy rates, operating profit is expected to be 2,527 million below the initial forecast.

As a result, net sales, operating profit, ordinary profit, and profit attributable to owners of parent are expected to fall below the forecast announced on November 7, 2024. Accordingly, the Company has decided to revise its full-year earnings forecast.

(Note)The above forecasts are based on information available at the time of this announcement. Actual results may differ from these forecasts due to various factors.

2. Quarterly Consolidated Financial Statements and Principal Notes

(3) Notes Regarding Quarterly Consolidated Financial Statements

(Changes in the Scope of Consolidation or Application of the Equity Method)

From the nine-month period ended June 30, 2025, because the Company acquired all of the shares of Midori, Midori is included in the scope of consolidation

(Changes in Accounting Policies)

Application of the Accounting Standard for Current Income Taxes

The Accounting Standard for Current Income Taxes (ASBJ Statement No. 27, October 28, 2022; hereinafter referred to as the “Revised Accounting Standard 2022”), etc., has been adopted from the beginning of the first quarter of the fiscal year ending September 30, 2025.

The amendment to categories in which current income taxes should be recorded (taxes on other comprehensive income) follows the transitional treatment prescribed in the proviso of paragraph 20-3 of the Revised Accounting Standard 2022 and the transitional treatment prescribed in the proviso (2) of paragraph 65-2 of the Implementation Guidance on Tax Effect Accounting (ASBJ Guidance No. 28, October 28, 2022; hereinafter referred to as the “Revised Implementation Guidance 2022”). This change in accounting policies has no impact on the quarterly consolidated financial statements.

For the amendment related to the revised accounting treatment for consolidated financial statements when gains or losses on sale of shares in subsidiaries resulting from transactions between consolidated companies were deferred for tax purposes, the Revised Implementation Guidance 2022 has been adopted from the beginning of the first quarter of the fiscal year ending September 30, 2025. This change in accounting policies was applied retrospectively. Hence, the quarterly consolidated financial statements for the same quarter of the prior fiscal year and the consolidated financial statements for the prior fiscal year have been modified retrospectively. This change in accounting policies has no impact on the quarterly consolidated financial statements for the same quarter of the prior fiscal year and the consolidated financial statements for the prior fiscal year.

(Adoption of Specific Accounting Methods for the Preparation of Quarterly Consolidated Financial Statements)

Tax Expense Calculations

Tax expenses are calculated by multiplying profit before income taxes by an effective tax rate, which are reasonably estimated by applying tax effect accounting to estimated profit before income taxes for the consolidated fiscal year, including the nine-month period under review.