



[Translation]

Apr. 15, 2026

To whom it may concern

Corporate Name: H2O RETAILING CORPORATION  
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President and Representative Director  
(Securities Code: 8242  
Prime Market of the Tokyo Stock Exchange)  
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**Notice Regarding Confirmation of the Recorded Amount for Extraordinary Income  
following Sale of Investment Securities**

H2O RETAILING CORPORATION (hereinafter referred to as “the Company”) hereby announces that the sale of investment securities, which was announced on April 14, 2026, has been completed. The recorded amount for the gain on the sale has been determined as described below.

1. Reasons for the sales of investment securities

Please refer to the "Notice Regarding Expected Recognition of Extraordinary Income following Sale of Investment Securities" announced on April 14, 2026.

2. Date of the Sale

April 15, 2026

3. Details of the sales of investment securities

1.	Securities to be sold	Common shares of TOHO CO., LTD.
2.	Number of shares held before the sale	35,489,260 shares (4.23% of total number of issued shares(excluding treasury shares))
3.	Number of shares sold	3,656,300 shares
4.	Number of shares held after the sale	31,832,960 shares(3.79% of total number of issued shares(excluding treasury shares))
5.	Gain on the sale of investment securities	¥ 5.1 billion

4. Future Outlook

The gain on the sale of investment securities related to this transaction is expected to be recognized as extraordinary income in the first quarter of the consolidated fiscal year ending Mar. 31, 2027.

Furthermore, the Company plans to announce its full-year consolidated financial forecasts for the fiscal year ending Mar. 31, 2027, which will incorporate the aforementioned extraordinary income, at the time of the announcement of consolidated financial results for the fiscal year ended Mar. 31, 2026.

End