

December 19, 2025

Company Name: POLA ORBIS HOLDINGS INC.
Representative: Yoshikazu Yokote,
Representative Director and President
TSE Code: 4927 (Prime Market)
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(Transition of Disclosures) Notice on Completion of Liquidation of the Consolidated Subsidiary

POLA ORBIS HOLDINGS INC. has proceeded with the liquidation process of our consolidated subsidiary, Orbis Beijing Inc., as announced in the “Announcement Regarding the Dissolution and Liquidation of a Consolidated Subsidiary” dated May 26, 2025. We hereby announce that we have confirmed the completion of the liquidation of the subsidiary as follows.

1. Completion date of liquidation

December 18, 2025

2. Summary of the liquidated subsidiary

(1) Company name	Orbis Beijing Inc.
(2) Location	Beijing, People’s Republic of China
(3) Name and title of the representative	Seiji Kurehara, Representative Director and President
(4) Description of business	Sales of cosmetics, etc.
(5) Capital	US \$58,680 thousand
(6) Date of foundation	September 2008
(7) Major shareholder and shareholding ratio	POLA ORBIS HOLDINGS INC. 61.49% ORBIS Inc. 38.51%

3. Impact on business results

The impact on the consolidated financial results for the current fiscal year resulting from the liquidation of the consolidated subsidiary is as disclosed in the “Announcement Regarding the Dissolution and Liquidation of a Consolidated Subsidiary” dated May 26, 2025.

Note: The impact on the consolidated financial results is estimated based on the information available today and the actual impact may differ due to various changes of situation in the future.