

February 13, 2026

Company Name: POLA ORBIS HOLDINGS INC.
 Representative: Yoshikazu Yokote,
 Representative Director and President
 TSE Code: 4927 (Prime Market)
 Contact: Yuta Abe, General Manager, Corporate Div.
 TEL: +81-3-3563-5517

**Notice on Implementation of Next Career Special Support Plan, Early Retirement Program
 for Consolidated Subsidiary**

POLA ORBIS HOLDINGS INC. (the “Company”) announces that, at a meeting of the Board of Directors on February 13, 2026, the Company resolved to implement the Next Career Special Support Plan (the “Plan”), an early retirement program for employees of POLA INC., a consolidated subsidiary of the Company.

1. Reason for implementing the Plan

The POLA ORBIS Group (the “Group”), has formulated VISION 2029, which sees the Group as “a collection of unique businesses that respond to diversifying values of ‘beauty.’ ” The Group’s three basic strategies are to develop the cosmetics business globally; reform and enhance the brand portfolio, to create new value and expand business domains, and to strengthen research and technical strategy. For its cosmetics business, in particular, the Group has been reforming its brand portfolio and working to further strengthen the earnings base of each brand.

Against this backdrop, the Group’s flagship brand, POLA INC., aims to respond to changes in the structure of the cosmetics market and changes in the business environment, such as its competitive environment, while also expanding its business over the medium to long term. POLA INC. is carrying out structural reforms aimed at bringing about a business turnaround, and as part of these efforts it has decided to implement the Plan, an early retirement program. Through this Plan, POLA INC. will support employees who choose to pursue new career opportunities, helping them achieve personal growth in their new environments.

2. Overview of the Plan

(1) Eligible employees	POLA INC. employees whose ages, lengths of service, and other conditions meet the designated eligibility requirements
(2) Number of applicants	Approx. 160
(3) Application period	March 16 to March 27, 2026
(4) Date of retirement	As a general rule, June 30, 2026

(5) Support details	<ol style="list-style-type: none"> 1. Special support payment based on length of service and age, in addition to regular retirement allowance. 2. Career transition support services for those who wish to use.
---------------------	---

3. Overview of the implementing subsidiary

(1) Company name	POLA INC.
(2) Location	2-2-3 Nishigotanda, Shinagawa-ku, Tokyo
(3) Name and title of the representative	Takuma Kobayashi, Representative Director and President
(4) Description of business	Sales of cosmetics, etc.
(5) Capital	110 million yen
(6) Date of foundation	July, 1946
(7) Major shareholder and shareholding ratio	POLA ORBIS HOLDINGS INC.: 100%

4. Future outlook

In connection with the support payments and other related costs arising from the implementation of this Plan, the Company plans to record extraordinary losses of approximately ¥1.4 billion in the fiscal year ending December 31, 2026. These expenses have already been reflected in the full-year consolidated performance forecast for the fiscal year ending December 31, 2026 announced today.

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.