

April 14, 2026

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

POLA ORBIS HOLDINGS INC. (the “Company”) has implemented the “Next Career Special Support Plan (the “Plan”),” an early retirement program for employees of our consolidated subsidiary, POLA INC., as announced in the “Notice on Implementation of Next Career Special Support Plan, Early Retirement Program for Consolidated Subsidiary” dated February 13, 2026. We hereby announce the results of the Plan as follows.

1. Overview of the Plan

(1) Eligible employees	POLA INC. employees whose ages, lengths of service, and other conditions meet the designated eligibility requirements
(2) Planned 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	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.

2. The results of the Plan

Number of applicants: 192 employees

3. Impact on business results

In connection with the implementation of these measures, the Company expects to record extraordinary losses of approximately ¥1.6 billion for the fiscal year ending December 31, 2026, mainly due to the payment of support funds and related costs. Any variance from the outlook for these expenses as of February 13, 2026 is not material, and there has been no revision to the consolidated financial forecast for the fiscal year ending December 31, 2026.

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.