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October 10, 2025

To All Concerned Parties

Company Name	Air Water Inc.		
Representative	Chairman and Representative Director	Kikuo Toyoda	
	(Code Number 4088 Tokyo Stock Exchange Prime Market, Sapporo Stock Exchange Market)		
Contact	General Manager of Corporate Communications Office	Keisuke Fukushima	
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**Notice Regarding the Establishment of a Special Investigating Committee  
(Further Announcement)**

We hereby provide the following supplementary information concerning the matter announced in our timely disclosure dated October 9, 2025.

The inappropriate accounting treatment involving the deferral of loss recognition, as announced in our timely disclosure dated October 9, 2025, has been found to have an estimated impact of approximately 2.5 billion yen across four cases as of this time.

Please note that the scope and amount of the cases may be subject to change depending not only on the findings of the Special Investigation Committee, but also on the results of additional reviews and audit procedures to be conducted by the accounting auditor.

**Impact Amount by Case**

Company Name	Estimated Cumulative Amount
Nippon Helium Inc.	1.9 billion yen
Air Water Ecoroca Inc.	0.45 billion yen
Air Water Mechatronics Inc.	0.1 billion yen
Air Water Inc. Plant Gas Division	0.02 billion yen

We will fully cooperate with the Special Investigating Committee and work to expedite the investigation. Any progress or findings from the Committee will be disclosed promptly as they become available.

We sincerely apologize for the considerable inconvenience and concern caused to our shareholders, investors, and all other stakeholders.

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