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MEMBERSHIP

July 21, 2026

Notice Regarding the Recording of Extraordinary Gain from the Transfer of Fixed Assets and Revision of Financial Forecasts

Taiheiyo Cement Corporation (Head Office: Bunkyo-ku, Tokyo; President and Representative Director: Yoshifumi Taura) announces that, at the meeting of the Board of Directors held today, it resolved to transfer a fixed asset owned by the Company. Accordingly, we expect to recognize an extraordinary gain in the second quarter of the fiscal year ending March 31, 2027, and have revised our consolidated financial forecasts for the second quarter (interim period) and the full fiscal year ending March 31, 2027, as described below.

1. Recognition of Extraordinary Gain from the Transfer of Fixed Assets

We expect to record a gain on the sale of fixed assets as an extraordinary gain in the second quarter of the fiscal year ending March 31, 2027.

(1) Details of the asset to be transferred

1. Asset Type	Land
2. Location	Harumi 2-chome, Chuo-ku, Tokyo (Lot No. 100 and one other parcel)
3. Current Status	Idle land (partially leased as investment property)
4. Capital Gain	18,737 million yen

The transfer price and book value are not disclosed due to a confidentiality agreement with the transferee.

(2) Overview of the Transferee

The transferee is a domestic corporation; however, its identity is not disclosed due to a confidentiality agreement. There are no capital, personnel, or business relationships that should be disclosed between our company and the transferee. The transferee is also not a related party of ours.

(3) Reason for the Transfer

We have decided to transfer the fixed asset in order to reallocate management resources and secure funds for investments aimed at sustainable growth.

(4) Schedule

1. Board resolution date	July 21, 2026
2. Date of execution of transfer agreement	August 26, 2026 (planned)
3. The asset delivery date	August 26, 2026 (planned)

(5) Outlook

As a result of the transfer of this fixed asset, we expect to record a gain on sale of fixed assets (extraordinary gain) of approximately 18,737 million yen in the second quarter of the fiscal year ending March 31, 2027.

2. Revision of financial forecasts

Revised consolidated financial forecasts for the second quarter (Interim Period) of the fiscal year ending March 31, 2027(April 1, 2026 – September 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	470,000	27,000	25,500	14,000	125.44
Revised forecast (B)	470,000	27,000	25,500	34,000	310.40
Change (B-A)	0	0	0	20,000	
Change (%)	0.0	0.0	0.0	142.9	
(Reference) Results for the Second Quarter (Interim Period) of the fiscal year ended March 31, 2026	438,141	32,853	32,946	24,485	219.68

Revised consolidated financial forecasts for the fiscal year ending March 31, 2027 (April 1, 2026 – March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	1,027,000	76,000	70,000	48,000	430.10
Revised forecast (B)	1,027,000	76,000	70,000	63,000	575.14
Change (B-A)	0	0	0	15,000	
Change (%)	0.0	0.0	0.0	31.3	
(Reference) Results for the fiscal year ended March 31, 2026	898,441	74,620	75,087	25,401	227.86

Revised non-consolidated financial forecasts for the fiscal year ending March 31, 2027
(April 1, 2026 – March 31, 2027)

	Net sales	Ordinary profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Yen
Previous forecast (A)	375,000	27,000	23,000	205.65
Revised forecast (B)	375,000	27,000	38,000	346.16
Change (B-A)	0	0	15,000	
Change (%)	0.0	0.0	65.2	
(Reference) Results for the fiscal year ended March 31, 2026	339,217	47,288	8,449	75.63

3. Reasons for the revision of financial forecasts

For the Second Quarter (interim period) of the fiscal year ending March 31, 2027, we expect profit attributable to owners of parent to exceed the previous forecast due to the recognition of an extraordinary gain resulting from the transfer of the fixed asset described above.

For the full fiscal year ending March 31, 2027, both consolidated and non-consolidated financial forecasts have been revised to reflect the impact of the upward revision of the first-half financial forecasts.

* Notes:

The forecasts presented above are based on information currently available to us and certain assumptions deemed reasonable. Actual results may differ materially from these forecasts due to various factors, including economic conditions, market demand, raw material and fuel prices, exchange rate fluctuations, and other uncertainties.