TAKACHIHO KOHEKI CO.,LTD.

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March 19, 2026

Company name: Takachiho Koheki Co., Ltd.
Name of representative: Takanobu Ide, Representative Director and President
(Securities code: 2676; TSE Prime Market)
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Notice Concerning Revision of Earnings Forecast and Year-End Dividend Forecast and Recording of Extraordinary Loss

Our company has decided to revise the full-year consolidated earnings forecasts and year-end dividend forecasts for the fiscal year ending March 2026 (April 1, 2025 to March 31, 2026) announced on May 13, 2025 at the meeting of the Board of Directors held today due to the expected recording of an extraordinary loss.

1. Revision of full-year consolidated earnings forecasts for the fiscal year ending March 2026 (April 1, 2025 to March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
	million yen	million yen	million yen	million yen	yen
Previous forecasts (A)	30,000	2,200	2,100	1,500	80.44
Revised forecasts (B)	30,000	2,200	2,400	1,400	75.05
Change (B-A)	-	-	+300	△100	
Change (%)	-	-	+14.3%	△6.7	
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 2025)	28,098	2,079	2,004	1,458	79.10

*Effective June 1, 2025, the Company conducted a 2-for-1 stock split of its common stock.

*Net income per share in Revised forecasts (B) is calculated by estimating the average number of shares of common stock outstanding during the period, net of treasury stock.

2. Reason for Revision of Earnings Forecasts

(1) Ordinary profit

Ordinary profit is expected to significantly exceed the previous forecast because foreign exchange gains are expected to be recorded due to the yen's weakening trend, and a gain on the sale of a venture capital fund invested in by our company was recorded in connection with the exit of an investee company.

Foreign exchange gains may fluctuate significantly depending on the exchange rate on March 31, 2026, and future foreign exchange trends may affect earnings forecasts.

(2) Recording of Extraordinary Loss

With regard to the investment securities held by our company, the actual value has declined significantly compared to the acquisition value due to the deterioration in the business performance of the investee. In light of this situation, as a result of careful consideration of the recoverability of the investment securities, our company has decided to record a valuation loss on all of the investment securities and expects to record a valuation loss on investment securities of 337 million yen as an extraordinary loss for the fiscal year ending March 2026.

We are continuing to investigate the cause of the deterioration in the business performance of the investee and will take appropriate measures in consultation with external experts.

3. Revision to the year-end dividend forecasts

(1) Revision to the dividend forecasts

	Dividend per share (yen)		
	Second quarter-end	Fiscal-year end	Total
Previous forecast	34.5	46.0	80.5
Revised forecasts	—	40.5	75.0
Actual results for the current fiscal year	34.5		
Actual results for the previous fiscal year (fiscal year ended March 2025)	58.0	102.0	160.0

*Effective June 1, 2025, the common stock was split at a ratio of 2 shares for 1 share. The amount of dividends for the fiscal year ended March 31, 2025 represents the actual amount before this stock split.

(2) Reason for the revision

Although our company positions the return of profits to shareholders as an important management priority, the Company has decided to revise the dividend forecast because net income attributable to owners of the parent is expected to fall below the previous forecast due to the recording of extraordinary losses as described above.

Under the capital policy set forth in the Medium-Term Management Plan 2025–2027 disclosed on March 21, 2025, the Company plans to maintain a dividend payout ratio of 100% for the fiscal year ending March 2026 and to adopt a progressive dividend policy from the fiscal year ending March 2027 onward.

The dividend forecast disclosed in this disclosure has been calculated based on the current earnings forecast, and the final dividend amount will be determined at the time of the announcement of the financial results scheduled on May 12, 2026, after re-calculation with a dividend payout ratio of 100% based on confirmed net income.

(Note)The above forecast has been made based on information available to our company as of the date of this announcement. Actual results may differ from the forecast due to various factors.

We sincerely apologize to our shareholders and ask for their continued support.